



**Agenda Item No. 10e.**

**Staff Report**

**Date:** April 16, 2020

**To:** Mayor Brekhus and Council Members

**From:** Joe Chinn, Town Manager

**Subject:** Execution of Consultant Services Agreement with Elizabeth Ford for Accounting Professional Services

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**Recommendation:**

Approve and authorize Town Manager to execute a 3-Year Master Consultant Services Agreement with Elizabeth Ford for accounting and bookkeeping services.

**Background and discussion:**

Elizabeth Ford has been the Town Accountant since November 2011 and prior to that she provided accounting services for the Town from 1982 through 2000 as an employee of an accounting firm. Attached is the Consultant Services Agreement between Elizabeth Ford and the Town that would extend her services for an additional three years starting July 1, 2020.

**Fiscal, resource and timeline impacts:**

The expenditures associated with the scope of services for this agreement are based on an hourly rate with the total cost estimated to be between \$60,000 and \$72,000 per year. The current year budget is \$65,000 for Ford's accounting services.

**Attachments:**

1. Consultant Services Agreement

**CONSULTANT SERVICES AGREEMENT**

THIS AGREEMENT is made at Ross, California, as of \_\_\_\_\_, 2020, by and between the Town of Ross, a municipal corporation (the "TOWN") and Elizabeth Ford ("CONSULTANT"), who agree as follows:

1) SERVICES. Subject to the terms and conditions set forth in this Agreement, CONSULTANT shall provide to the TOWN accounting, bookkeeping, and financial services as described in Exhibit "A".

2) PAYMENT. TOWN shall pay CONSULTANT for services rendered pursuant to this Agreement at the times and in the manner set forth in Exhibit "B." The payments specified in Exhibit "B" shall be the only payments to be made to CONSULTANT for services rendered pursuant to this Agreement. CONSULTANT shall submit all billings for said services to the TOWN in the manner specified in Exhibit "B."

3) GENERAL PROVISIONS. The general provisions set forth in Exhibit "C" are part of this Agreement. In the event of any inconsistency between said general provisions and any other terms or conditions of this Agreement, the provisions set forth in Exhibit "C" shall control.

4) INSURANCE REQUIREMENTS. The insurance requirements set forth in Exhibit "D" are part of this Agreement. In the event of any inconsistency between said general provisions and any other terms or conditions of this Agreement, the requirements set forth in Exhibit "D" shall control.

5) EXHIBITS. All exhibits referred to herein are attached hereto and are by this reference incorporated herein.

6) TERM. This Agreement shall commence on July 1, 2020, and shall terminate on June 30, 2023, unless extended by the mutual written agreement of the parties.

EXECUTED as of the day first above-stated.

Town of Ross, a municipal corporation

By: \_\_\_\_\_

CONSULTANT

By: \_\_\_\_\_

**EXHIBIT "A"**  
**SCOPE OF SERVICES**

Accounting and Bookkeeping Services

CONSULTANT will perform accounting and bookkeeping services for the Town of Ross in the position of Town Accountant. This will include recording receipts, payroll, and journal entries into Sage 50 software in order to generate monthly financial statements. CONSULTANT will reconcile the bank account every month and reconcile permit deposits. CONSULTANT services will include assistance with preparation of the Annual Report to the State Controller, Street Report, and Annual Compensation Report. CONSULTANT will assist in the budget preparation process. CONSULTANT will provide a List of Demands every month for the council meeting.

CONSULTANT will meet with the Town Manager and Town Clerk on a weekly basis.

CONSULTANT will not handle any money received nor make deposits. CONSULTANT will not sign or authorize any checks or other types of disbursements. Non-routine journal entries that the CONSULTANT makes will be approved by the Town Manager.

CONSULTANT will create electronic files that will be backed up using cloud services on a daily basis. At least twice a month CONSULTANT will bring a flash drive to Town Hall to be stored by the Town Clerk.

The Town confirms that the backing up of the Sage50 software on the Town's computer is not the CONSULTANT's responsibility.

Financial Statements

CONSULTANT will prepare a monthly balance sheet and statement of revenue and expenditures by fund type. CONSULTANT is no longer practicing as a CPA and is preparing these financial statements as an accountant/bookkeeper. The Consultant no longer completes any continuing education or holds any licenses related to her profession. She is not a member nor subscribes to the standards of any professional organization. The Town's auditors are the only ones who can express an opinion or provide assurance on the financial statements.

The Town is solely responsible to establish and maintain internal controls, including monitoring ongoing financial activities. The CONSULTANT's engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, CONSULTANT will inform the appropriate level of management of any material errors, fraud, or illegal acts that come to her attention.

Personnel

Elizabeth Ford is the only person the CONSULTANT assigns to work on this Scope of Services.

## **EXHIBIT "B"**

### **PAYMENT**

The CONSULTANT's fee for service is \$121/hour beginning July 1, 2020. The hourly fee will increase to \$125/hour on July 1, 2021 and to \$129 on July 1, 2022. The CONSULTANT shall submit invoices monthly for the prior month's services.

## EXHIBIT "C"

### GENERAL PROVISIONS

1) INDEPENDENT CONSULTANT. At all times during the term of this Agreement, CONSULTANT shall be an independent contractor and shall not be an employee of TOWN. TOWN shall have the right to control CONSULTANT only insofar as the results of CONSULTANT's services rendered pursuant to this Agreement; however, TOWN shall not have the right to control the means by which CONSULTANT accomplishes services rendered pursuant to this Agreement.

2) TIME. CONSULTANT shall devote such services pursuant to this Agreement as may be reasonably necessary for satisfactory performance of CONSULTANT's obligations pursuant to this Agreement.

3) CONSULTANT NOT AN AGENT. Except as TOWN may specify in writing, CONSULTANT shall have no authority, express or implied, to act on behalf of TOWN in any capacity TOWN whatsoever as an agent. CONSULTANT shall have no authority, express or implied, pursuant to this Agreement, to bind TOWN to any obligation whatsoever.

4) ASSIGNMENT PROHIBITED. No party to this Agreement may assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.

5) SUBCONTRACTING. CONSULTANT shall not subcontract any work or services under this Agreement without the express written consent of the TOWN. It is mutually understood and acknowledged that TOWN is entering into this Agreement with CONSULTANT in specific reliance on her professional experience.

6) PERSONNEL. Designation of additional or different personnel beyond those listed in Exhibit "A" by CONSULTANT shall not be made without the prior written consent of the TOWN. CONSULTANT shall assign only competent personnel to perform services pursuant to this Agreement. In the event that TOWN, in its sole discretion, at anytime during the term of this Agreement, desires the removal of any person or persons assigned by CONSULTANT to perform services pursuant to this Agreement, CONSULTANT shall remove any such person immediately upon receiving notice from TOWN of the desire of TOWN for the removal of such person or persons.

7) STANDARD OF PERFORMANCE. CONSULTANT shall perform all services required pursuant to this Agreement. Services shall be performed in the manner and according to the standards observed by a competent practitioner of the profession in which CONSULTANT is engaged in the geographical area in which CONSULTANT practices his profession. All products which CONSULTANT delivers to TOWN pursuant to this Agreement shall be prepared in a workmanlike manner, and conform to the standards of quality normally observed by a person practicing in CONSULTANT's profession.

8) ACCOUNTING RECORDS. CONSULTANT shall maintain accounting records and other evidence pertaining to services performed under this Agreement, which records and documents shall be kept available during the term of this Agreement and thereafter for three years from the date of final payment. Records whenever possible will be stored on the Town's premises.

9) ACCOUNTING CANCELLATION OF AGREEMENT. This Agreement may be canceled at any time by the TOWN at its discretion upon written notification to CONSULTANT. CONSULTANT is entitled to receive full payment for all services performed and all costs incurred up to and including the date of receipt of written notice to cease work on the project. CONSULTANT shall be entitled to no further compensation for work performed after the date of receipt of written notice to cease work. All completed and incomplete products up to the date of receipt of written notice to cease work shall become the property of TOWN.

10) PRODUCTS OF CONSULTING. All products of the CONSULTANT provided under this Agreement shall be the property of the TOWN.

11) CONFIDENTIALITY. In the course of providing services to TOWN, CONSULTANT may have access to confidential information, disclosure of which is protected or limited by law. CONSULTANT shall not directly or indirectly disclose or use any such confidential information, except as required for the performance of this Agreement or as otherwise authorized by the prior written consent of the TOWN.

12) INDEMNIFY AND HOLD HARMLESS.

a) To the fullest extent allowed by law, CONSULTANT shall indemnify, defend, and hold harmless the TOWN, its officers, agents, employees and volunteers from all claims, suits, or actions of every name, kind and description, brought forth on account of injuries to or death of any person or damage to property arising from or connected with the willful misconduct, negligent acts, errors or omissions, ultra-hazardous activities, activities giving rise to strict liability, or defects in design by CONSULTANT or any person directly or indirectly employed by or acting as agent for CONSULTANT in the performance of this Agreement, including the concurrent or successive passive negligence of the TOWN, its officers, agents, employees or volunteers.

It is understood that the duty of CONSULTANT to indemnify and hold harmless includes the duty to defend as set forth in Section 2778 of the California Civil Code.

Acceptance of insurance certificates and endorsements required under this Agreement does not relieve CONSULTANT from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply whether or not such insurance policies are determined to be applicable to any such damages or claims for damages.

CONSULTANT'S responsibility for such defense and indemnity shall survive termination or completion of this agreement for the full period of time allowed by law.

13) PROHIBITED INTERESTS. No employee of the TOWN shall have any direct financial interest in this agreement. This agreement shall be voidable at the option of the TOWN if this provision is violated.

14) LOCAL EMPLOYMENT POLICY. The TOWN desires wherever possible, to hire qualified local residents to work on town projects. Local resident is defined as a person who resides in Marin County. The TOWN encourages an active affirmative action program on the part of its contractors, consultants, and developers. When local projects require, subcontractors, contractors, consultants and developers will solicit proposals from qualified local firms where possible.

As a way of responding to the provisions of the Davis-Bacon Act and this program, contractor, consultants, and developers will be asked, to provide no more frequently than monthly, a report which lists the employee's name, job class, hours worked, salary paid, city of residence, and ethnic origin.

15) EMPLOYMENT DEVELOPMENT DEPARTMENT REPORTING REQUIREMENTS. When the TOWN executes an agreement for or makes payment to CONSULTANT in the amount of \$600 (six hundred dollars) or more in any one calendar year, CONSULTANT shall provide the following information to TOWN to comply with Employment Development Department (EDD) reporting requirements:

a) Whether CONSULTANT is doing business as a sole proprietorship, partnership, limited liability partnership, corporation, limited liability corporation, non-profit corporation or other form of organization.

b) If CONSULTANT is doing business as a sole proprietorship, CONSULTANT shall provide the full name, address and social security number or federal tax identification number of the sole proprietor.

c) If CONSULTANT is doing business as other than a sole proprietorship, CONSULTANT shall provide CONSULTANT'S federal tax identification number.

**EXHIBIT "D"**

**INSURANCE REQUIREMENTS**

CONSULTANT shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the CONSULTANT, its agents, representatives, or employees.

1) MINIMUM SCOPE AND LIMITS OF INSURANCE

a) Automobile Liability coverage , naming the Town as an additional insured, with minimum limits of \$500,000 per accident for bodily injury and \$100,000 for property damage.

2) INDUSTRY SPECIFIC COVERAGES

If checked below, the following insurance is also required.

- Professional Liability Insurance / Errors and Omissions Liability in the minimum amount of \$1,000,000 per occurrence.
- Pollution Liability Insurance in the minimum amount of \$1,000,000 per occurrence
- Garage Keepers Insurance in the minimum amount of \$1,000,000 per occurrence
- Fidelity / Crime / Dishonesty Bond in the minimum amount of \$ \_\_\_\_\_
- MCS-90 Endorsement to Business Automobile insurance for transportation of hazardous materials and pollutants
- Builder's Risk / Course of Construction Insurance in the minimum amount of \$ \_\_\_\_\_.

3) INSURANCE PROVISIONS

a) ACCEPTABILITY OF INSURER. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the TOWN.

b) VERIFICATION OF COVERAGE. CONSULTANT shall furnish the TOWN with original endorsements effecting coverage required by this Exhibit D. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on forms provided by the TOWN or on forms equivalent to CG 20 10 11 85 subject to TOWN approval. All insurance certificates and endorsements are to be received and approved by the TOWN before work commences. At the request of the TOWN, CONSULTANT shall provide complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications.

c) SUB-CONTRACTORS. CONSULTANT shall require all subcontractors to procure and maintain insurance policies subject to the requirements of Exhibit D. Failure of CONSULTANT to verify existence of sub-contractor's insurance shall not relieve CONSULTANT from any claim arising from sub-contractors work on behalf of CONSULTANT.