

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Matthew Fertal
Dept: City Manager
Subject: AWARD OF INDEPENDENT FINANCIAL AUDITOR CONTRACT TO MACIAS GINI & O'CONNELL LLP, FOR FY 2010-11 THROUGH FY 2012-13; RATIFICATION OF TERMINATION OF THE PRIOR AUDITOR SERVICES CONTRACT

From: Kingsley Okereke
Dept: Finance
Date: February 22, 2011

OBJECTIVE

To seek City Council approval to award a three-year contract to Macias Gini & O'Connell LLP, for the City's Independent Financial Auditor Services; and ratification of termination of the prior auditor services contract.

BACKGROUND

The purpose of the City's annual audit is to obtain an opinion from an independent financial audit firm on the City's financial statements, and to review and verify conformance with generally accepted accounting principles and related Government Accounting Standards. The City, as a matter of accounting and financial prudence, re-examines the independent financial audit relationship periodically and on an as needed basis.

Staff issued and advertised Request For Proposals (RFP) No. S-1041 on April 22, 2009, to solicit proposals for auditing services. Based on the responses to this RFP the City awarded a five-year contract to Mayer Hoffman McCann P.C. The City was audited by Mayer Hoffman McCann P.C. last fiscal year ending June 30, 2010. The firm did a good audit job and issued a clean opinion to the City.

However, recent negative publicity involving Mayer Hoffman McCann P.C. prompted a review of the City's ongoing relationship with the firm after the FY09-10 audit. All things considered, staff in concert with the City Council Audit Committee determined that it is in best interest of the City to terminate the audit agreement. Mayer Hoffman McCann, P.C has been properly notified and the contract will legally terminate on February 28, 2011.

ANALYSIS

Immediate action is therefore required to secure a new Accounting firm in order to allow sufficient time to commence the audit of the City's financial statements for the fiscal year ending June 30, 2011. The Finance Department initiated contract

discussions with the next highest scoring contender, Macias Gini & O'Connell LLP (MGO), from the last Request For Proposal process.

MGO has vast experience in governmental accounting and is a well-qualified regional CPA Firm with significant presence in California. The engagement team's office is located in Newport Beach, California, making them easily accessible. They provide auditing services for many cities including the following cities in Orange County: Santa Ana, Tustin, Westminster, and La Habra. All of the cities and agencies in California contacted for references provided positive feedback of Macias, Gini, and O'Connell LLP's auditing services. In addition, MGO had previously audited the City of Garden Grove, which will make the transition very smooth.

FINANCIAL IMPACT

The total proposed cost for the City's auditing services will be \$231,916 for the next three fiscal years: 2010-11, \$76,038; 2011-12, \$76,038; 2012-13, \$79,840. These are very competitive prices today. These audit fees are inclusive of the City and all its component units (Agency, Housing, and Sanitary District) as currently constituted. Any changes in the future will result in reductions or increases in the annual fees based on the standard personnel fees outlined in the proposal. The requisite funds will be appropriated annually and attributed to the City's audit entities and component unit funds.

RECOMMENDATION

It is recommended that City Council:

- Award a contract to Macias, Gini, and O'Connell LLP as the City's Independent Auditor for Fiscal Years 2010-11 thru 2012-13, in the total amount of \$231,916, and authorize two optional renewal years.
- Authorize the City Manager or his designee, the Finance Director, to execute all related and enabling agreements; and
- Ratify the termination of the prior auditor services contract with Mayer Hoffman McCann P.C.


KINGSLEY OKEREKE
Director of Finance


By: Hershhal Skidmore

Accounting Manager

Recommended for Approval


Matthew Ferial
City Manager

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is made this _____ day of _____ 2011, by the CITY OF GARDEN GROVE, a municipal corporation, ("CITY") and Macias Gini & O'Connell LLP, here in after referred to as "CONTRACTOR".

RECITALS

The following recitals are a substantive part of this Agreement:

1. This Agreement is entered into pursuant to Garden Grove Council authorization dated _____.
2. CITY desires to utilize the services of CONTRACTOR to **Provide City of Garden Grove Annual Audit for the Three Fiscal Years 2010-11, 2011-12, and 2012-13.**
3. CONTRACTOR is qualified by virtue of experience, training, education and expertise to accomplish services.

AGREEMENT

THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. **Term and Termination.** This agreement shall cover services rendered from the full execution of this agreement through completion of the Fiscal Year 2013-14 Financial Audit with an option to extend said agreement additional two (2) fiscal years, for a total performance period of five fiscal years. Option years shall be exercised one (1) year at a time, at the sole option of the CITY. This agreement may be terminated by the CITY without cause. In such event, the CITY will compensate CONTRACTOR for work performed to date in accordance with the **Scope of Work (Attachment "A")**, which is attached and is hereby incorporated herein by reference. Contractor is required to present evidence to support performed work completion.
2. **Services to be Provided.** The services to be performed by CONTRACTOR shall consist of tasks as set forth in the Proposal. The Proposal is attached as Attachment A, and is incorporated herein by reference. The Proposal and this Agreement do not guarantee any specific amount of work.
3. **Compensation.** CONTRACTOR shall be compensated as follows:
 - 3.1 **AMOUNT.** Compensation under this agreement shall be per schedule included in Proposal (Attachment "B").
 - 3.2 **Payment.** For work under this Agreement, payment shall be made per invoice for work completed. For extra work not a part of this Agreement, a written authorization by CITY will be required, and payment shall be based on schedule included in Proposal (Attachment "B"). All work shall be in accordance with Proposal, and payable in arrears.

- 3.3 Records of Expenses. CONTRACTOR shall keep complete and accurate records of all costs and expenses incidental to services covered by this Agreement. These records will be made available at reasonable times to CITY.
- 3.4 Termination. CITY shall have the right to terminate this agreement, without cause, by giving thirty (30) days written notice of termination. If the Agreement is terminated by CITY, then the provisions of paragraph 3 would apply to that portion of the work completed.

4. Insurance requirements.

- 4.1 COMMENCEMENT OF WORK. CONTRACTOR shall not commence work under this Agreement until all certificates and endorsements have been received and approved by the CITY. All insurance required by this Agreement shall contain a Statement of Obligation on the part of the carrier to notify the CITY of any material change, cancellation, or termination at least thirty (30) days in advance.
- 4.2 WORKERS COMPENSATION INSURANCE. During the duration of this Agreement, CONTRACTOR and all subcontractors shall maintain Workers Compensation Insurance in the amount and type required by law, if applicable.
- 4.3 INSURANCE AMOUNTS. CONTRACTOR shall maintain the following insurance for the duration of this Agreement:
- (a) Commercial general liability in an amount of \$1,000,000.00 per occurrence: **claims made and modified occurrence policies are not acceptable**; Insurance companies must be acceptable to CITY and have a Best's Guide Rating of A- Class VII or better, as approved by the CITY.
 - (b) Automobile liability in an amount of \$1,000,000.00 combined single limit: **claims made and modified occurrence policies are not acceptable**; Insurance companies must be acceptable to CITY and have a Best's Guide Rating of A- Class VII or better, as approved by the CITY.
 - (c) Professional liability in an amount not less than \$1,000,000. Insurance companies must be admitted and licensed In California and have a Best's Guide Rating of A-,Class VII or better, as approved by the City. If the policy is written on a "claims made" basis, the policy shall be continued in full force and effect at all times during the term of the agreement, and for a period of three (3) years from the date of the completion of services provided. In the event of termination, cancellation, or material change in the policy, professional/consultant shall obtain continuing insurance coverage for the prior acts or omissions of professional/consultant during the course of performing services

under the term of the agreement. The coverage shall be evidenced either by a new policy evidencing no gap in coverage, or by obtaining separate extended "tail" coverage with the present or new carrier

An **On-Going and Completed Operations Additional Insured Endorsement** for the policy under section 4.3 (a) shall designate CITY, it's officers, officials, employees, agents, and volunteers as additional insureds for liability arising out of work or operations performed by or on behalf of the CONTRACTOR. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to CITY's requirements, as approved by the CITY.

An Additional Insured Endorsement for the policy under section 4.3 (b) shall designate CITY, it's officers, officials, employees, agents, and volunteers as additional insureds for automobiles, owned, leased, hired, or borrowed by the CONTRACTOR. CONTRACTOR shall provide to CITY proof of insurance and endorsement forms that conform to CITY's requirements, as approved by the CITY.

For any claims related to this Agreement, CONTRACTOR's insurance coverage shall be primary insurance as respects CITY, it's officers, officials, employees, agents, and volunteers. Any insurance or self-insurance maintained by the CITY, it's officers, officials, employees, agents, and volunteers shall be excess of the CONTRACTOR's insurance and shall not contribute with it.

5. **Non-Liability of Officials and Employees of the City.** No official or employee of CITY shall be personally liable to CONTRACTOR in the event of any default or breach by CITY, or for any amount which may become due to CONTRACTOR.
6. **Non-Discrimination.** CONTRACTOR covenants there shall be no discrimination against any person or group due to race, color, creed, religion, sex, marital status, age, handicap, national origin, or ancestry, in any activity pursuant to this Agreement.
7. **Independent Contractor.** It is agreed to that CONTRACTOR shall act and be an independent contractor and not an agent or employee of the CITY, and shall obtain no rights to any benefits which accrue to CITY'S employees.
8. **Compliance with Law.** CONTRACTOR shall comply with all applicable laws, ordinances, codes, and regulations of the federal, state, and local government.

9. **Notices.** All notices shall be personally delivered or mailed to the below listed address, or to such other addresses as may be designated by written notice. These addresses shall be used for delivery of service of process.
- a. (CONTRACTOR)
Macias Gini & O'Connell LLP
Attention: Linda Hurley, Partner
1201 Dove Street, Suite 680
Newport Beach, CA 92660
- b. **(Address of City Purchasing) (with a copy to):**
City of Garden Grove **Garden Grove City Attorney**
11222 Acacia Parkway 11222 Acacia Parkway
Garden Grove, CA 92840 Garden Grove, CA 92840
10. **CONTRACTOR'S PROPOSAL.** This Agreement shall include CONTRACTOR'S proposal or bid which shall be incorporated herein by reference. In the event of any inconsistency between the terms of the proposal and this Agreement, this Agreement shall govern.
11. **Licenses, Permits, and Fees.** At its sole expense, CONTRACTOR shall obtain a Garden Grove Business License, all permits, and licenses as may be required by this Agreement.
12. **Familiarity with Work.** By executing this Agreement, CONTRACTOR warrants that: (1) it has investigated the work to be performed; (2) it has investigated the site of the work and is aware of all conditions there; and (3) it understands the facilities, difficulties, and restrictions of the work under this Agreement. Should Contractor discover any latent or unknown conditions materially differing from those inherent in the work or as represented by CITY, it shall immediately inform CITY of this and shall not proceed, except at CONTRACTOR'S risk, until written instructions are received from CITY.
13. **Time of Essence.** Time is of the essence in the performance of this Agreement.
14. **Limitations Upon Subcontracting and Assignment.** The experience, knowledge, capability, and reputation of CONTRACTOR, its principals and employees were a substantial inducement for CITY to enter into this Agreement. CONTRACTOR shall not contract with any other entity to perform the services required without written approval of the CITY. This Agreement may not be assigned voluntarily or by operation of law, without the prior written approval of CITY. If CONTRACTOR is permitted to subcontract any part of this Agreement, CONTRACTOR shall be responsible to CITY for the acts and omissions of its subcontractor as it is for persons directly employed. Nothing contained in this Agreement shall create any contractual relationship between any subcontractor and CITY. All persons engaged in the work will be considered employees of CONTRACTOR. CITY will deal directly with and will make all payments to CONTRACTOR.
15. **Authority to Execute.** The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement and that by executing this Agreement, the parties are formally bound.

16. **Indemnification.** CONTRACTOR agrees to protect, defend, and hold harmless CITY and its elective or appointive boards, officers, agents, and employees from any and all claims, liabilities, expenses, or damages of any nature, including attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, arising out of, or in any way connected with performance of the Agreement by CONTRACTOR, CONTRACTOR'S agents, officers, employees, subcontractors, or independent contractors hired by CONTRACTOR. The only exception to CONTRACTOR'S responsibility to protect, defend, and hold harmless CITY, is due to the sole negligence of CITY, or any of its elective or appointive boards, officers, agents, or employees.

This hold harmless agreement shall apply to all liability regardless of whether any insurance policies are applicable. The policy limits do not act as a limitation upon the amount of indemnification to be provided by CONTRACTOR.

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(Agreement Signature Block On Next Page)

IN WITNESS THEREOF, these parties have executed this Agreement on the day and year shown below.

Date: _____

"CITY"
CITY OF GARDEN GROVE

By: _____
City Manager

ATTESTED:

City Clerk

Date: _____

"CONTRACTOR"
Macias Gini & O'Connell LLP

By: *Linda C. Hurley*

Name: Linda C. Hurley

Title: Partner

Date: 2/10/2011

Tax ID No. 68-0300457

If CONTRACTOR is a corporation, a Corporate Resolution and/or Corporate Seal is required. If a partnership, Statement of Partnership must be submitted to CITY.

APPROVED AS TO FORM:

James H. Eggert, Esq.
Garden Grove City Attorney

2/10/2011
Date

ATTACHMENT "A"

SCOPE OF WORK

City of Garden Grove Annual Audit for the Three Fiscal Years 2010-11, 2011-12, and 2012-13.

SPECIFICATION OUTLINE

A. Nature of Services Required

The City target date for year-end closing is August 15.

1. Audit all books, records and other financial documents and information pertaining to the City of Garden Grove; Garden Grove Sanitary District, Garden Grove Agency for Community Development; AQMD, Single Audit (Housing, CDBG, HOME, Other Major Federal Grants), and Prop 10 Audit Orange County Children and Families Commission. In addition the GANN numbers are confirmed for the City of Garden Grove and the Garden Grove Sanitary District. The City at times has other State and Federal grants that may require auditing.
 - a. In addition, the auditors perform a review in accordance with agreed upon procedures to assure compliance with contract requirements for the following:
 - b. Willowick Golf Course - Revenue examination and internal control
 - c. The City contracted refuse hauler
 - d. One More Productions
2. The audit firm may prepare the State Controller's Report for the Garden Grove Sanitary District.
3. The audit shall be in accordance with generally accepted auditing standards as approved and adopted by the AICPA and shall conform to OMB Circular No. A-128 or its most current derivative. The City's cognizant agency for Federal Grants is the Health and Human Services Department.
 - a. The audit for the Housing Authority, which includes the Section 8 Housing Assistance Payment Program and Moderate Rehabilitation Program, HOME, and the Community Development Block Grant, shall conform to the guidelines set forth in the HUD Audit Guide.
4. The auditor should assist the City in preparing financial statements that conform to the standards of the Government Finance Officers Association to ensure that the City continues to receive the annual awards for excellence in financial reporting. The City

complies with GASB 34 as of the ending for each of the years in the contract period. In addition, the City prepares the Management Discussion and Analysis (MD&A).

5. The audit examination shall be based upon tests and samples of the accounting records and transactions sufficient to satisfy the audit firm of the accuracy and fairness of the financial statements, as presented in the Comprehensive Annual Financial Report.
6. The preliminary review shall include findings and recommendations to management with adjusting entries. If there is a cost to the City for conforming to compliance issues, than the auditor will provide an estimate of the cost.
7. The City's fiscal year ends June 30. Preliminary work for the CAFR and the single audit should begin between April 1 and June 1 with a completion date of October 15. The Management Letter should be to the Finance Director by November 15. Preliminary report completion and review should be final by September 30. Final report submission should be completed by October 15.
8. The Garden Grove Agency for Community Development audit shall be completed by October 1. This will enable the audit to be presented to the Agency Board on the last meeting in November or the first meeting in December.
9. Prepare the tax returns and address tax issues for the Garden Grove Sanitary District Public Improvement Corp.
10. Review the City's Investment Policy for compliance with all State requirements. Examine how the investment instruments are held and recorded to ensure the security of all invested funds.
11. Any findings made during the audit should be reported and discussed as soon as noted with the appropriate staff so all corrections can be completed in a timely manner.
12. The Finance Department is responsible for the accounting and accurate recording of the grants. However, each grant and the associated programs and compliance requirements are the responsibility of various sections of the City. Therefore, it is necessary for the audit staff to communicate with several individuals outside the Finance Department. This communication could include budget to actual variance, compliance requests, explanation of changes in expense patterns from one year to the next, etc.
13. The Single Audit should be completed by October 15, so the City may
 - a. include this as part of the CAFR.
14. The AQMD audit should be completed by November 1.

B. Description

1. The City of Garden Grove is a full-service general law city which provides the following programs: Fire Protection, Police Protection, Traffic Safety, Public Right-of-Way, Water

Supply, Refuse Collection, Sewer Maintenance, Drainage, Community Buildings, Human Resource Services, Leisure and Cultural Activities, Parks and Greenbelts, Community Planning and Development, and Municipal Support Services and Management. The population is approximately 173,000.

2. The Garden Grove Agency for Community Development was established in 1970 pursuant to the California Community Redevelopment Laws.
3. The City's accounting records for general government operations are maintained on the modified accrual basis. Accounting records for the City's proprietary funds are maintained on the accrual basis. The accounting records comply with GASB 34.
4. Budgeting control for the City is maintained at the fund, department and program level. Estimated revenue, appropriations and encumbrances are recorded in the accounting records.
5. All of the City's accounting records are computerized and available on the system and all hard copy reports are available for audit purposes. The Garden Grove Sanitary District accounts receivable records are held by the refuse hauler and are not on the City computer system. The types of the Sanitary District Reports are more limited.
6. Copies of our prior year's financial statement and budget are available.
7. The City's most recent audit was performed by Mayer Hoffman McCann P.C., for fiscal year ending June 30, 2010. The opinion was unqualified.
8. The Willowick Golf Course is operated under a lease with Donovan Golf
a. Course Management, Inc., and rent payments to the City are based on receipts collected. The Willowick audit is to determine the reasonableness of the rents received by the City, to ensure compliance with the City contract, and to evaluate the internal control at the Golf Course.
9. The City of Garden Grove, the Garden Grove Public Financing Authority, the Garden Grove Housing Authority, and the Garden Grove Agency for Community Development, the Garden Grove Sanitary District have issued debt and entered into loan agreements. For information, please refer to Note 9 of the FY2009-2010 CAFR pages 55 to 63
10. The City is currently involved with HUD programs - CDBG, Home Investment Partnership agreement program that assists first time homebuyers, and the Emergency Shelter Grant, Section 8 housing assistance. The audit is to ensure HUD compliance.
11. The City acquired the Garden Grove Sanitary District on May 30, 1997. The Sanitary District has an agreement with the refuse hauler that it will receive 2½% of the commercial refuse fees collected by the hauler (Taormina Industries). This helps to repay the District for administrative costs to administer the contract. When requested by the district, the auditor may be required to examine the records to ensure the 2½% has been correctly reported to the District.

C. Assistance Available to Auditor

1. Garden Grove has a small accounting staff. Because of the small staff, it is difficult to have blocks of time available for audit staff questions. The City staff can prepare reports available on our computer. However, it is important that the request for the report be made in advance of when it is needed so that staff may work the request into their schedule. The auditor's staff many times are requested to pull documents, reproduce documents, and return the documents to where originally located, etc. Since many of the documents that are needed for an audit are also the same ones that are needed by City staff, please ask the audit staff to inform the City staff in charge of the documents where they will be located. If the documents are held for an extended period of time please let City staff know. To save time, staff and auditors should coordinate requests to avoid duplication of effort.
2. The City of Garden Grove will issue representation letters for inventory evaluation, contingent liabilities, potential litigation, cash investment confirmations, etc., if required. Please provide us a list of the required letters before the start of the audit cycle. The City tries to prepare these letters well in advance of the start of the audit. Therefore, the sooner we are given the list of required letters the quicker the letter can be mailed and any corrections completed and the letter mailed again.

D. Summary of Reports to be Prepared by the Auditor

1. Agency audit report with an opinion on compliance. The Auditor shall prepare 20 copies of the Agency schedules and audit reports which should be addressed to the Agency Board. This must be completed and received at the City by October 1. Since there are few Agency Board meetings before the end of the calendar year, this will ensure that the audit can be presented to the Agency Board before the end of the calendar year.
2. Auditor's opinion and management letter for the City's Comprehensive Annual Financial Report (CAFR). These documents will be prepared for the City and include all related activities.
 - a. The Management Letter, which will be addressed to the Finance Director, should include a summation statement of audit findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions and any other material matter. The estimated cost of implementing any recommendations must be included with each item. (2 copies)
3. Willowick Golf Course audit and management letter (10 copies)
4. Prop 10 Audit Orange County Children and Families Commission.
5. GANN Appropriations Limit (one for the City and one for the Sanitary District)- Review and approve the appropriations limits prepared by the City and used in its various reports. Submit a letter indicating agreement. (2 copies of each)

6. Single Audit Report - includes an audit of all federal funds received, which include Community Development Block Grant, Housing Authority, all applicable capital and operational grants, Joint Training Partnership Act Grant, etc., opinion on compliance, completion of the schedule of federal financial assistance. (50 copies)
7. Payroll Advisory - At times it has been necessary for City staff to seek clarification on new payroll and accounts payable (1099) regulations. We would like a contact person to clarify concerns when these occur.
8. Auditor's opinion and management letter for the Garden Grove Financing Authority. (10 copies)
9. Garden Grove Sanitary District completion of the State Controller's Report, and filing of required state and federal tax forms is also required.
10. A separate audit report for AQMD that is to be completed by December
 - a. 10 due by February 1 at the State Office. (10 copies).
11. AUP Garden Grove Disposal
12. AUP One More Productions

E. Billings

1. To enable the City to internally charge for the audit costs, please itemize costs by:
 - City Audit
 - Agency Audit
 - Housing Audit
 - CDBG Audit
 - Single Audit
 - Willowick Golf Course Agreed Upon Procedures
 - GANN Limit
 - City GANN Limit
 - Garden Grove Sanitary District GANN Limit
 - One More Productions Agreed Upon Procedures
 - Prop 10 Audit Orange County Children and families Commisiion
 - Garden Grove Financing Authority Audit
 - Refuse Hauler Agreed Upon Procedures
 - Garden Grove Sanitary District
 - Audit
 - State Controllers Report
 - By type of tax return
 - Garden Grove Sanitary District Improvement Corp.

ATTACHMENT "B"

FEES AND HOURLY RATES

Maximum Fees

Service	2010/11	2011/12	2012/13
City Audit	\$ 42,000	\$ 42,000	\$ 44,100
Agency Audit	15,750	15,750	16,538
Housing Audit (includes preparation of stand-alone financial statements)	8,050	8,050	8,453
CDBG Audit	2,100	2,100	2,205
Major Capital Grants Audit	2,100	2,100	2,205
Single Audit (up to 3 major programs)	7,770	7,770	8,159
AQMD Audit	1,575	1,575	1,654
Willowick Golf Course AUP	3,360	3,360	3,528
GANN Limit			
City GANN Limit	1,575	1,575	1,654
Garden Grove Sanitary District GANN Limit	1,575	1,575	1,654
One More Productions AUP	2,100	2,100	2,205
Fire Training Authority Audit	1,575	1,575	1,654
Garden Grove Financing Authority Audit	1,575	1,575	1,654
Mobile Home Management Co. AUP	1,575	1,575	1,654
Refuse Hauler AUP	1,575	1,575	1,654
Garden Grove Sanitary District			
Audit	2,730	2,730	2,867
State Controller Report	2,100	2,100	2,205
Magnolia Park Family Resource Center AUP	2,100	2,100	2,205
Tax Returns:			
Garden Grove Sanitary District			
Improvement Corp.	788	788	827
Subtotal	101,973	101,973	107,071
Reduction for Continuing Client	(25,935)	(25,935)	(27,231)
Total All-Inclusive Maximum Price	\$ 76,038	\$ 76,038	\$ 79,840

Additional Work

Fees for any additional services not included in our proposal are billed at the hourly rates in effect at the time the services are provided.

Staff Rates for Additional Work

Position	Standard Rates	Quoted Hourly Rates		
		2010/11	2011/12	2012/13
Partner/Director	\$ 380	\$ 266	\$ 279	\$ 293
Manager	230	161	169	178
Senior Accountant	150	105	110	116
Staff Accountant	125	88	92	96
Clerical	100	70	74	77

Proposed Payment Schedule

Fees for our services are billed on a monthly basis as the work progresses.