

4600009146
08-0875

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

I. PARTIES

A. Address

THIS AGREEMENT FOR PROFESSIONAL ACCOUNTING AND FINANCIAL SERVICES ("Agreement") is made on the Countersignature Date between the **CITY OF HOUSTON, TEXAS** ("City"), a home rule city of the State of Texas, and **JEFFERSON WELLS INTERNATIONAL, INC., D/B/A JEFFERSON WELLS**, ("Contractor"), a Wisconsin corporation doing business in Texas.

The initial addresses of the parties, which one party may change by giving written notice to the other party, are as follows:

City

Director, Finance Department
City of Houston
P.O. Box 1562
Houston, Texas 77251

Contractor

Jefferson Wells
24 Waterway Avenue, Suite 200
The Woodlands, TX 77380

The Parties agree as follows:

B. Table of Contents

This Agreement consists of the following sections:

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EXHIBITS

- A. Scope of Service
- A-1. Resume's of Contractor's On-Call Staff
- B. Hourly Rates for On-Call Staff
- B-1 Form, Engagement Letter
- C. MWBE Subcontract Terms
- D. Equal Employment Opportunity
- E. Drug Policy Compliance Agreement
- F. Drug Policy Compliance Declaration
- G. Certification of No Safety Impact Positions

C. Parts Incorporated

The above described exhibits are incorporated into this Agreement.

D. Controlling Parts

If a conflict among the sections and exhibits arises, the sections control over the exhibits.

E. Signatures

The Parties have executed this Agreement in multiple copies, each of which is an original.

**JEFFERSON WELLS
INTERNATIONAL, INC., D/B/A
JEFFERSON WELLS**

CITY OF HOUSTON, TEXAS

Signed By:

By: [Signature]
Name: RICHARD WILCOX
Title: Managing Director

By: Bill White
Mayor Arayda Ulibarri

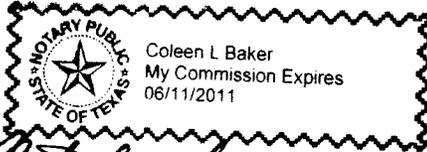
ATTEST/SEAL (if a corporation)
WITNESS (if not a corporation)

ATTEST/SEAL:

By: Coleen L Baker
Name: Coleen Baker
Title: Notary

[Signature]
City Secretary

APPROVED:



[Signature]
Director, Finance Department

APPROVED AS TO FORM:

Mayra Ramona
Assistant City Attorney
L.D. No. 0340800095001

COUNTERSIGNED BY:

[Signature]
City Controller Maddam P. Appel

DATE COUNTERSIGNED:

10-13-08

II. DEFINITIONS

As used in this Agreement, the following terms have the meanings set out below:

"Agreement" means this contract between the Parties, including all exhibits and any written amendments authorized by City Council and Contractor.

"Business Day" means any calendar day except Saturdays, Sundays and full-day holidays designated by City Council for City employees.

"City" is defined in the preamble of this Agreement and includes its successors and assigns.

"Contractor" is defined in the preamble of this Agreement and includes its successors and assigns.

"Countersignature Date" means the date shown as the date countersigned on the signature page of this Agreement.

"Director" means the Director of Finance Department, or the person he or she designates.

"Documents" mean notes, manuals, notebooks, plans, computations, databases, tabulations, exhibits, reports, underlying data, charts, analyses, maps, letters, models, forms, photographs, the original tracings of all drawings and plans, and other work products (and any modifications or improvements to them) that Contractor prepares or provides under this Agreement.

"Include" and "including", and words of similar import, shall be deemed to be followed by the words "without limitation".

"Notice to Proceed" means a written communication from the Director to Contractor instructing Contractor to begin performance.

"Parties" mean all the entities set out in the Preamble who are bound by this Agreement.

III. DUTIES OF CONTRACTOR

A. Scope of Services

In consideration of the payments specified in this Agreement, Contractor shall provide all labor, material, and supervision necessary to perform the services described in Exhibit "A".

B. Coordinate Performance

Contractor shall coordinate its performance with the Director and other persons that the Director designates. Contractor shall promptly inform the Director and other person(s) of all significant events relating to the performance of this Agreement.

C. Time of Performance

Contractor acknowledges that time is of the essence. Contractor shall commence services under this Agreement on the start date specified in each Engagement Letter by the Director and continue to perform diligently until all services specified by the Director in each Engagement Letter are completed within the time specified by the Director in that Engagement Letter or until this Agreement is terminated, whichever comes first.

D. Reports

Contractor shall prepare and submit reports required by the Director in each Engagement Letter.

E. Subcontractors

Contractor shall be responsible for negotiating subcontracts with its subcontractors. Such agreements shall require the subcontracting parties to substantially comply with all the terms expressed herein. Also, Contractor shall notify the Director any time it utilizes a subcontractor and

shall provide the Director with the subcontractor's professional qualifications and responsibilities prior to entering into an agreement with the subcontractor.

F. Payment of Subcontractors

Contractor shall make timely payments to all persons and entities supplying labor, materials, or equipment for the performance of this Agreement. CONTRACTOR SHALL DEFEND AND INDEMNIFY THE CITY FROM ANY CLAIMS OR LIABILITY ARISING OUT OF CONTRACTOR'S FAILURE TO MAKE THESE PAYMENTS. Contractor shall submit disputes relating to payment of MWBE subcontractors to arbitration in the same manner as any other disputes under the MWBE subcontract.

G. RELEASE

CONTRACTOR AGREES TO AND SHALL RELEASE THE CITY, ITS AGENTS, EMPLOYEES, OFFICERS, AND LEGAL REPRESENTATIVES (COLLECTIVELY THE "CITY") FROM ALL LIABILITY FOR INJURY, DEATH, DAMAGE, OR LOSS TO PERSONS OR PROPERTY SUSTAINED IN CONNECTION WITH OR INCIDENTAL TO PERFORMANCE UNDER THIS AGREEMENT, EVEN IF THE INJURY, DEATH, DAMAGE, OR LOSS IS CAUSED BY THE CITY'S SOLE OR CONCURRENT NEGLIGENCE AND/OR THE CITY'S STRICT PRODUCTS LIABILITY OR STRICT STATUTORY LIABILITY.

H. INDEMNIFICATION

CONTRACTOR AGREES TO AND SHALL DEFEND, INDEMNIFY, AND HOLD THE CITY, ITS AGENTS, EMPLOYEES, OFFICERS, AND LEGAL REPRESENTATIVES (COLLECTIVELY THE "CITY") HARMLESS FOR ALL CLAIMS, CAUSES OF ACTION,

LIABILITIES, FINES, AND EXPENSES (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES, COURT COSTS, AND ALL OTHER DEFENSE COSTS AND INTEREST) FOR INJURY, DEATH, DAMAGE, OR LOSS TO PERSONS OR PROPERTY SUSTAINED IN CONNECTION WITH OR INCIDENTAL TO PERFORMANCE UNDER THIS AGREEMENT INCLUDING, WITHOUT LIMITATION, THOSE CAUSED BY:

- (1) CONTRACTOR'S AND/OR ITS AGENTS', EMPLOYEES', OFFICERS', DIRECTORS', CONTRACTORS', OR SUBCONTRACTORS' (COLLECTIVELY IN NUMBERED PARAGRAPHS 1-3, "CONTRACTOR") ACTUAL OR ALLEGED NEGLIGENCE OR INTENTIONAL ACTS OR OMISSIONS;**
- (2) THE CITY'S AND CONTRACTOR'S ACTUAL OR ALLEGED CONCURRENT NEGLIGENCE, WHETHER CONTRACTOR IS IMMUNE FROM LIABILITY OR NOT; AND**
- (3) THE CITY'S AND CONTRACTOR'S ACTUAL OR ALLEGED STRICT PRODUCTS LIABILITY OR STRICT STATUTORY LIABILITY, WHETHER CONTRACTOR IS IMMUNE FROM LIABILITY OR NOT.**

CONTRACTOR SHALL DEFEND, INDEMNIFY, AND HOLD THE CITY HARMLESS DURING THE TERM OF THIS AGREEMENT AND FOR FOUR YEARS AFTER THE AGREEMENT TERMINATES. CONTRACTOR'S INDEMNIFICATION IS LIMITED TO \$500,000 PER OCCURRENCE. CONTRACTOR SHALL NOT INDEMNIFY THE CITY FOR THE CITY'S SOLE NEGLIGENCE.

I. INDEMNIFICATION - PATENT, COPYRIGHT, TRADEMARK, AND TRADE SECRET INFRINGEMENT

CONTRACTOR AGREES TO AND SHALL DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY, ITS AGENTS, EMPLOYEES, OFFICERS, AND LEGAL REPRESENTATIVES (COLLECTIVELY THE "CITY") FROM ALL CLAIMS OR CAUSES OF ACTION BROUGHT AGAINST THE CITY ALLEGING THAT THE CITY'S USE OF ANY EQUIPMENT, SOFTWARE, PROCESS, OR DOCUMENTS CONTRACTOR FURNISHES DURING THE TERM OF THIS AGREEMENT INFRINGES ON A PATENT, COPYRIGHT, OR TRADEMARK, OR MISAPPROPRIATES A TRADE SECRET. CONTRACTOR SHALL PAY ALL COSTS (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES, COURT COSTS, AND ALL OTHER DEFENSE COSTS, AND INTEREST) AND DAMAGES AWARDED.

CONTRACTOR SHALL NOT SETTLE ANY CLAIM ON TERMS WHICH PREVENT THE CITY FROM USING THE EQUIPMENT, SOFTWARE, PROCESS, AND DOCUMENTS WITHOUT THE CITY'S PRIOR WRITTEN CONSENT.

WITHIN 60 DAYS AFTER BEING NOTIFIED OF THE CLAIM, CONTRACTOR SHALL, AT ITS OWN EXPENSE, EITHER (1) OBTAIN FOR THE CITY THE RIGHT TO CONTINUE USING THE EQUIPMENT, SOFTWARE, PROCESS, AND DOCUMENTS OR, (2) IF BOTH PARTIES AGREE, REPLACE OR MODIFY THEM WITH COMPATIBLE AND FUNCTIONALLY EQUIVALENT PRODUCTS. IF NONE OF THESE ALTERNATIVES IS REASONABLY AVAILABLE, THE CITY MAY RETURN THE EQUIPMENT, SOFTWARE, OR DOCUMENTS, OR DISCONTINUE THE PROCESS, AND

CONTRACTOR SHALL REFUND THE PURCHASE PRICE.

J. INDEMNIFICATION - SUBCONTRACTOR'S INDEMNITY

CONTRACTOR SHALL REQUIRE ALL OF ITS SUBCONTRACTORS (AND THEIR SUBCONTRACTORS) TO RELEASE AND INDEMNIFY THE CITY TO THE SAME EXTENT AND IN SUBSTANTIALLY THE SAME FORM AS ITS RELEASE AND INDEMNITY TO THE CITY.

K. INDEMNIFICATION - PROCEDURES

(1) Notice of Claims. If the City or Contractor receives notice of any claim or circumstances which could give rise to an indemnified loss, the receiving party shall give written notice to the other party within 10 days. The notice must include the following:

- (a) a description of the indemnification event in reasonable detail,
- (b) the basis on which indemnification may be due, and
- (c) the anticipated amount of the indemnified loss.

This notice does not estop or prevent the City from later asserting a different basis for indemnification or a different amount of indemnified loss than that indicated in the initial notice. If the City does not provide this notice within the 10 day period, it does not waive any right to indemnification except to the extent that Contractor is prejudiced, suffers loss, or incurs expense because of the delay.

(2) Defense of Claims

(a) Assumption of Defense. Contractor may assume the defense of the claim at its own expense with counsel chosen by it that is reasonably satisfactory to the City. Contractor shall then control the defense and any negotiations to settle the claim. Within 10 days after receiving written

notice of the indemnification request, Contractor must advise the City as to whether or not it will defend the claim. If Contractor does not assume the defense, the City shall assume and control the defense, and all defense expenses constitute an indemnification loss.

(b) Continued Participation. If Contractor elects to defend the claim, the City may retain separate counsel to participate in (but not control) the defense and to participate in (but not control) any settlement negotiations. Contractor may settle the claim without the consent or agreement of the City, unless it (i) would result in injunctive relief or other equitable remedies or otherwise require the City to comply with restrictions or limitations that adversely affect the City, (ii) would require the City to pay amounts that Contractor does not fund in full, (iii) would not result in the City's full and complete release from all liability to the plaintiffs or claimants who are parties to or otherwise bound by the settlement.

L. Insurance

Contractor shall maintain in effect certain insurance coverage and shall furnish certificates of insurance, in duplicate form, before beginning its performance under this Agreement. All policies except Professional Liability and Workers' Compensation must name the City as an additional insured. The issuer of any policy (1) shall have a Certificate of Authority to transact insurance business in Texas or (2) shall be an eligible non-admitted insurer in the State of Texas and have a Best's rating of at least B+ and a Best's Financial Size Category of Class VI or better, according to the most current edition Best's Key Rating Guide. Contractor shall maintain the following insurance coverages in the following amounts:

(1) Commercial General Liability insurance including Contractual Liability insurance:

\$500,000 per occurrence; \$1,000,000 aggregate

- (2) Workers' Compensation including Broad Form All States endorsement:

Statutory amount

- (3) Professional Liability

\$1,000,000 per occurrence; \$1,000,000 aggregate

- (4) Automobile Liability insurance

\$1,000,000 combined single limit

Defense costs are excluded from the face amount of the policy.
Aggregate Limits are per 12-month policy period
unless otherwise indicated.

All insurance policies must require on their face, or by endorsement, that the insurance carrier waives any rights of subrogation against the City, and that it shall give 30 days written notice to the City before they may be canceled, materially changed, or nonrenewed. Within the 30 day period, Contractor shall provide other suitable policies in lieu of those about to be canceled, materially changed, or nonrenewed so as to maintain in effect the required coverage. If Contractor does not comply with this requirement, the Director, at his or her sole discretion, may

- (1) immediately suspend Contractor from any further performance under this Agreement and begin procedures to terminate for default, or
- (2) purchase the required insurance with City funds and deduct the cost of the premiums from amounts due to Contractor under this Agreement.

M. Warranties

Contractor's performance shall conform to the professional standards prevailing in Harris County, Texas with respect to the scope, quality, due diligence, and care of the services and products

Contractor provides under this Agreement.

N. Confidentiality - Protection of City's Interest

Contractor, its agents, employees, contractors, and subcontractors shall hold all City information, data, and documents (collectively, "the Information") that they receive, or to which they have access, in strictest confidence. Contractor, its agents, employees, contractors, and subcontractors shall not disclose, disseminate, or use the Information unless the Director authorizes it in writing. Contractor shall obtain written agreements from its agents, employees, contractors, and subcontractors which bind them to the terms in this Section.

O. Use of Work Products - City may use all documents

(1) The City may use all notes, plans, computations, databases, tabulations, exhibits, photographs, reports, underlying data and other work products (collectively, the "Documents") that Contractor prepares or obtains under this Agreement.

(2) Contractor warrants that it owns the copyright to the Documents.

(3) Contractor shall deliver the original Documents to the Director on request. Within five working days after this Agreement terminates, Contractor shall deliver to the Director the original Documents, and all other files and materials Contractor produces or gathers during its performance under this Agreement.

P. Licenses and Permits

Contractor shall obtain, maintain, and pay for all licenses, permits, and certificates including all professional licenses required by any statute, ordinance, rule, or regulation. Contractor shall immediately notify the Director of any suspension, revocation, or other detrimental action against his or her license.

Q. Compliance with Laws

Contractor shall comply with all applicable state and federal laws and regulations and the City Charter and Code of Ordinances.

R. Compliance with Equal Opportunity Ordinance

Contractor shall comply with the City's Equal Employment Opportunity Ordinance as set out in Exhibit "D."

S. Drug Abuse Detection and Deterrence

(1) It is the policy of the City to achieve a drug-free workforce and workplace. The manufacture, distribution, dispensation, possession, sale, or use of illegal drugs or alcohol by contractors while on City Premises is prohibited. Contractor shall comply with all the requirements and procedures set forth in the Mayor's Drug Abuse Detection and Deterrence Procedures for Contractors, Executive Order No. 1-31 ("Executive Order"), which is incorporated into this Agreement and is on file in the City Secretary's Office.

(2) Before the City signs this Agreement, Contractor shall file with the Contract Compliance Officer for Drug Testing ("CCODT"):

- (a) a copy of its drug-free workplace policy,
- (b) the Drug Policy Compliance Agreement substantially in the form set forth in Exhibit "E," together with a written designation of all safety impact positions and,
- (c) if applicable (e.g. no safety impact positions), the Certification of No Safety Impact Positions, substantially in the form set forth in Exhibit "G."

If Contractor files a written designation of safety impact positions with its Drug Policy Compliance

Agreement, it also shall file every 6 months during the performance of this Agreement or on completion of this Agreement if performance is less than 6 months, a Drug Policy Compliance Declaration in a form substantially similar to Exhibit "F." Contractor shall submit the Drug Policy Compliance Declaration to the CCODT within 30 days of the expiration of each 6-month period of performance and within 30 days of completion of this Agreement. The first 6-month period begins to run on the date the City issues its Notice to Proceed or if no Notice to Proceed is issued, on the first day Contractor begins work under this Agreement.

(3) Contractor also shall file updated designations of safety impact positions with the CCODT if additional safety impact positions are added to Contractor's employee work force.

(4) Contractor shall require that its subcontractors comply with the Executive Order, and Contractor shall secure and maintain the required documents for City inspection.

T. Minority and Women Business Enterprises

It is the City's policy to ensure that Minority and Women Business Enterprises ("MWBEs") have the full opportunity to compete for and participate in City contracts. The objectives of Chapter 15, Article V of the City of Houston Code of Ordinances, relating to City-wide Percentage Goals for contracting with MWBEs, are incorporated into this Agreement.

Contractor shall make good faith efforts to award subcontracts or supply agreements in at least 15% of the value of this Agreement to MWBEs. The City's policy does not require Contractor to in fact meet or exceed this goal, but it does require Contractor to objectively demonstrate that it has made good faith efforts to do so. To this end, Contractor shall maintain records showing

- (1) subcontracts and supply agreements with Minority Business Enterprises,
- (2) subcontracts and supply agreements with Women's Business Enterprises, and

- (3) specific efforts to identify and award subcontracts and supply agreements to MWBEs. Contractor shall submit periodic reports of its efforts under this Section to the Affirmative Action Director in the form and at the times he or she prescribes.

Contractor shall require written subcontracts with all MWBE subcontractors and suppliers and shall submit all disputes with MWBE subcontractors to binding arbitration in Houston, Texas, if directed to do so by the Affirmative Action Director. All agreements must contain the terms set out in Exhibit "C." If Contractor is an individual person (as distinguished from a corporation, partnership, or other legal entity), and the amount of the subcontract is \$50,000 or less, then the subcontract must also be signed by the attorneys of the respective parties.

U. Pay or Play Policy

The requirements and terms of the City of Houston Pay or Play program, as set out in Executive Order 1-7, are incorporated into this Agreement for all purposes. Contractor has reviewed Executive Order No. 1-7 and shall comply with its terms and conditions as they are set out at the time of City Council approval of this Agreement.

V. Personnel of Contractor

Contractor shall replace any of its personnel or subcontractors whose work product is deemed unsatisfactory by the Director.

IV. DUTIES OF THE CITY

A. Payment Terms

Subject to the allocation of funds as set out in Section IV(E) of this Agreement and for on-call professional accounting and financial services provided in response to an Engagement

Letter from the Director, City shall pay and Contractor shall accept the applicable hourly rate for that professional listed in Exhibit "B" for the actual number of hours of professional services provided by that professional to City under that Engagement Letter. The Director, in his or her sole discretion, may transfer allocated funds from one engagement to another, to be used as needed, until all allocated funds are exhausted.

B. Taxes

The City is exempt from payment of Federal Excise and Transportation Tax and Texas Limited Sales and Use Tax. Contractor's invoices to the City must not contain assessments of any of these taxes. The Director will furnish the City's exemption certificate and federal tax identification number to Contractor if requested.

C. Method of Payment

The City shall pay Contractor on the basis of invoices submitted by Contractor and approved by the Director showing the hours worked to provide on-call services requested by the Director in writing and the applicable hourly rate for the professional who provided such services. The City shall make payments to Contractor at its address for notices within 30 days of receipt of an approved invoice.

D. Method of Payment - Disputed Payments

If the City disputes any items in an invoice Contractor submits for any reason, including lack of supporting documentation, the Director shall temporarily delete the disputed item and pay the remainder of the invoice. The Director shall promptly notify Contractor of the dispute and request remedial action. After the dispute is settled, Contractor shall include the disputed amount on a subsequent regularly scheduled invoice or on a special invoice for the disputed item only.

E. Limit of Appropriation

(1) The City's duty to pay money to Contractor under this Agreement is limited in its entirety by the provisions of this Section.

(2) In order to comply with Article II, Sections 19 and 19a of the City's Charter and Article XI, Section 5 of the Texas Constitution, the City has appropriated and allocated the sum of \$5,000.00 to pay money due under this Agreement (the "Original Allocation"). The executive and legislative officers of the City, in their discretion, may allocate supplemental funds for this Agreement, but they are not obligated to do so. Therefore, the parties have agreed to the following procedures and remedies:

(3) The City makes a Supplemental Allocation by issuing to Contractor a Service Release Order, or similar form approved by the City Controller, containing the language set out below. When necessary, the Supplemental Allocation shall be approved by motion or ordinance of City Council.

NOTICE OF SUPPLEMENTAL ALLOCATION OF FUNDS

By the signature below, the City Controller certifies that, upon the request of the responsible director, the supplemental sum set out below has been allocated for the purposes of the Agreement out of funds appropriated for this purpose by the City Council of the City of Houston. This supplemental allocation has been charged to such appropriation.

\$ _____

(4) The Original Allocation plus all supplemental allocations are the Allocated Funds. The City shall never be obligated to pay any money under this Agreement in excess of the Allocated Funds. Contractor must assure itself that sufficient allocations have been made to pay

for services it provides. If Allocated Funds are exhausted, Contractor's only remedy is suspension or termination of its performance under this Agreement, and it has no other remedy in law or in equity against the City and no right to damages of any kind.

F. Access to Site

Contractor may enter and leave the premises at all reasonable times without charge. Contractor and its employees may use the common areas and roadways to the premises where it is to perform the services together with all facilities, equipment, improvements, and services provided in connection with the premises for common use. This excludes parking for Contractor's personnel. Contractor shall repair any damage caused by its employees as a result of its use of the common areas.

V. TERM AND TERMINATION

A. Contract Term

This Agreement is effective on the Countersignature Date and remains in effect for two years unless sooner terminated under this Agreement.

At the end of the second year, if the Director extends this Agreement to permit Contractor to complete its performance, then, the Director may in his or her sole discretion extend the time so long as such extension does not exceed 90 days. The 90-day extension of time does not require an amendment of the Agreement and Contractor is not entitled to damages for delay(s) regardless of the cause of such delay(s).

B. Termination for Convenience by City

The Director may terminate this Agreement at any time by giving 30 days written notice to Contractor. The City's right to terminate this Agreement for convenience is cumulative of all rights and remedies which exist now or in the future.

On receiving the notice, Contractor shall, unless the notice directs otherwise, immediately discontinue all services under this Agreement and cancel all existing orders and subcontracts that are chargeable to this Agreement. As soon as practicable after receiving the termination notice, Contractor shall submit an invoice showing in detail the services performed under this Agreement up to the termination date. The City shall then pay the fees to Contractor for services actually performed, but not already paid for, in the same manner as prescribed in Section IV, A unless the fees exceed the allocated funds remaining under this Agreement.

TERMINATION OF THIS AGREEMENT AND RECEIPT OF PAYMENT FOR SERVICES RENDERED ARE CONTRACTOR'S ONLY REMEDIES FOR THE CITY'S TERMINATION FOR CONVENIENCE, WHICH DOES NOT CONSTITUTE A DEFAULT OR BREACH OF THIS AGREEMENT. CONTRACTOR WAIVES ANY CLAIM (OTHER THAN ITS CLAIM FOR PAYMENT SPECIFIED IN THIS SECTION), IT MAY HAVE NOW OR IN THE FUTURE FOR FINANCIAL LOSSES OR OTHER DAMAGES RESULTING FROM THE CITY'S TERMINATION FOR CONVENIENCE.

C. Termination for Cause

If Contractor defaults under this Agreement, the Director may either terminate this Agreement or allow Contractor to cure the default as provided below. The City's right to terminate this Agreement for Contractor's default is cumulative of all rights and remedies which exist now or in the future. Default by Contractor occurs if:

- (1) Contractor fails to perform any of its duties under this Agreement;
- (2) Contractor becomes insolvent;
- (3) all or a substantial part of Contractor's assets are assigned for the benefit of its creditors; or

- (4) a receiver or trustee is appointed for Contractor.

If default occurs, the Director may, but is not obligated to, deliver a written notice to Contractor describing the default and the termination date. The Director, at his or her sole option, may extend the termination date to a later date. If the Director allows Contractor to cure the default and Contractor does so to the Director's satisfaction before the termination date, then the termination is ineffective. If Contractor does not cure the default before the termination date, then the Director may terminate this Agreement on the termination date, at no further obligation of the City.

VI. MISCELLANEOUS

A. Independent Contractor

Contractor is an independent contractor and shall perform the services provided for in this Agreement in that capacity. The City has no control or supervisory powers over the manner or method of Contractor's performance under this Agreement. All personnel Contractor uses or provides are its employees or subcontractors and not the City's employees, agents, or subcontractors for any purpose whatsoever. Contractor is solely responsible for the compensation of its personnel, including but not limited to: the withholding of income, social security, and other payroll taxes and all workers' compensation benefits coverage.

B. Force Majeure

1. Timely performance by both parties is essential to this Agreement. However, neither party is liable for reasonable delays in performing its obligations under this Agreement to the extent the delay is caused by Force Majeure that directly impacts the City or Contractor. The event of Force Majeure may permit a reasonable delay in performance but does not excuse a party's obligations to complete performance under this Agreement. Force Majeure

means: fires, interruption of utility services, epidemics in the City, floods, hurricanes, tornadoes, ice storms and other natural disasters, explosions, war, terrorist acts against the City or Contractor, riots, strikes, court orders, and the acts of superior governmental or military authority, and which the affected party is unable to prevent by the exercise of reasonable diligence. The term does not include any changes in general economic conditions such as inflation, interest rates, economic downturn or other factors of general application; or an event that merely makes performance more difficult, expensive or impractical. Force Majeure does not entitle Contractor to extra Reimbursable Expenses or payment.

2. This relief is not applicable unless the affected party does the following:
 - (a) uses due diligence to remove the effects of the Force Majeure as quickly as possible and to continue performance notwithstanding the Force Majeure; and
 - (b) provides the other party with prompt written notice of the cause and its anticipated effect.

3. The Director will review claims that a Force Majeure that directly impacts the City or Contractor has occurred and render a written decision within 14 days. The decision of the Director is final.

4. The City may perform contract functions itself or contract them out during periods of Force Majeure. Such performance is not a default or breach of this Agreement by the City.

5. If the Force Majeure continues for more than 10 days from the date performance is affected, the Director may terminate this Agreement by giving 7 days' written notice to Contractor. This termination is not a default or breach of this Agreement.

CONTRACTOR WAIVES ANY CLAIM IT MAY HAVE FOR FINANCIAL LOSSES OR OTHER DAMAGES RESULTING FROM THE TERMINATION EXCEPT FOR AMOUNTS DUE UNDER THE AGREEMENT UP TO THE TIME THE WORK IS HALTED DUE TO FORCE MAJEURE.

C. Severability

If any part of this Agreement is for any reason found to be unenforceable, all other parts remain enforceable unless the result materially prejudices either party.

D. Entire Agreement

This Agreement merges the prior negotiations and understandings of the Parties and embodies the entire agreement of the Parties. No other agreements, assurances, conditions, covenants (express or implied), or other terms of any kind, exist between the Parties regarding this Agreement.

E. Written Amendment

Unless otherwise specified elsewhere in this Agreement, this Agreement may be amended only by written instrument executed on behalf of the City (by authority of an ordinance adopted by the City Council) and Contractor. The Director is only authorized to perform the functions specifically delegated to him or her in this Agreement.

F. Applicable Laws

This Agreement is subject to the laws of the State of Texas, the City Charter and Ordinances, the laws of the federal government of the United States, and all rules and regulations of any regulatory body or officer having jurisdiction.

Venue for any litigation relating to this Agreement is Harris County, Texas.

G. Notices

All notices to either party to the Agreement must be in writing and must be delivered by hand, facsimile, United States registered or certified mail, return receipt requested, United States Express Mail, Federal Express, Airborne Express, UPS or any other national overnight express delivery service. The notice must be addressed to the party to whom the notice is given at its address set out in Section I of this Agreement or other address the receiving party has designated previously by proper notice to the sending party. Postage or delivery charges must be paid by the party giving the notice.

H. Captions

Captions contained in this Agreement are for reference only, and therefore, have no effect in construing this Agreement. The captions are not restrictive of the subject matter of any section in this Agreement.

I. Non-Waiver

If either party fails to require the other to perform a term of this Agreement, that failure does not prevent the party from later enforcing that term and all other terms. If either party waives the other's breach of a term, that waiver does not waive a later breach of this Agreement.

An approval by the Director, or by any other employee or agent of the City, of any part of Contractor's performance does not waive compliance with this Agreement or establish a standard of performance other than that required by this Agreement and by law. The Director is not authorized to vary the terms of this Agreement.

J. Inspections and Audits

City representatives may perform, or have performed, (1) audits of Contractor's books and records, and (2) inspections of all places where work is undertaken in connection with

this Agreement. Contractor shall keep its books and records available for this purpose for at least 4 years after this Agreement terminates. This provision does not affect the applicable statute of limitations.

K. Enforcement

The City Attorney or his or her designee may enforce all legal rights and obligations under this Agreement without further authorization. Contractor shall provide to the City Attorney all documents and records that the City Attorney requests to assist in determining Contractor's compliance with this Agreement, with the exception of those documents made confidential by federal or State law or regulation.

L. Ambiguities

If any term of this Agreement is ambiguous, it shall not be construed for or against any party on the basis that the party did or did not write it.

M. Survival

Contractor shall remain obligated to the City under all clauses of this Agreement that expressly or by their nature extend beyond the expiration or termination of this Agreement, including but not limited to, the indemnity provisions.

N. Publicity

Contractor shall make no announcement or release of information concerning this Agreement unless the release has been submitted to and approved, in writing, by the Director.

O. Parties In Interest

This Agreement does not bestow any rights upon any third party, but binds and benefits the City and Contractor only.

P. Successors and Assigns

This Agreement binds and benefits the Parties and their legal successors and permitted assigns; however, this provision does not alter the restrictions on assignment and disposal of assets set out in the following paragraph. This Agreement does not create any personal liability on the part of any officer or agent of the City.

Q. Business Structure and Assignments

Contractor shall not assign this Agreement at law or otherwise or dispose of all or substantially all of its assets without the Director's prior written consent. Nothing in this clause, however, prevents the assignment of accounts receivable or the creation of a security interest as described in §9.406 of the Texas Business & Commerce Code. In the case of such an assignment, Contractor shall immediately furnish the City with proof of the assignment and the name, telephone number, and address of the Assignee and a clear identification of the fees to be paid to the Assignee.

Contractor shall not delegate any portion of its performance under this Agreement without the Director's prior written consent.

R. Remedies Cumulative

Unless otherwise specified elsewhere in this Agreement, the rights and remedies contained in this Agreement are not exclusive, but are cumulative of all rights and remedies which exist now or in the future. Neither party may terminate its duties under this Agreement except in accordance with its provisions.

S. CONTRACTOR DEBT

IF CONTRACTOR, AT ANY TIME DURING THE TERM OF THIS AGREEMENT, INCURS A DEBT, AS THE WORD IS DEFINED IN SECTION 15-122 OF THE HOUSTON

CITY CODE OF ORDINANCES, IT SHALL IMMEDIATELY NOTIFY THE CITY CONTROLLER IN WRITING. IF THE CITY CONTROLLER BECOMES AWARE THAT CONTRACTOR HAS INCURRED A DEBT, SHE SHALL IMMEDIATELY NOTIFY CONTRACTOR IN WRITING. IF CONTRACTOR DOES NOT PAY THE DEBT WITHIN 30 DAYS OF EITHER SUCH NOTIFICATION, THE CITY CONTROLLER MAY DEDUCT FUNDS IN AN AMOUNT EQUAL TO THE DEBT FROM ANY PAYMENTS OWED TO CONTRACTOR UNDER THIS AGREEMENT, AND CONTRACTOR WAIVES ANY RECOURSE THEREFOR.

EXHIBIT "A"

SCOPE OF SERVICES

1. During the term of this Agreement and in response to an Engagement Letter from the Director, Contractor warrants that it can provide the on-call accounting professionals whose resume's were submitted by Contractor in response to City's RFQ #Q22969 and are attached to this Agreement as Exhibit "A-1" at the hourly rates quoted by Contractor in response to the RFQ, which are set out in Exhibit "B." The hourly rates for the various job classifications listed in Exhibit "B" remain in effect for the term of this Agreement.

Contractor acknowledges and understands that this is not an exclusive contract and that the City shall have the right to contract with other firms to perform some or all of the services described hereunder and that the City makes no guarantees as to the quantity of work or specific projects that Contractor will receive during the term of this Agreement. All requests for professional accounting and financial services shall be on an as-needed basis. In addition, City and Contractor understand and acknowledge that the Director will be responsible for requesting the specific services to be provided by Contractor and the Contractor shall assume responsibility for performing such services and preparing the resulting report(s). The Director shall have the sole responsibility for approving the scope of each work plan, the required fees and the hours to be dedicated to each task in the work plan.

The Director will request for accounting and financial services in writing in the form of an Engagement Letter substantially similar to the letter attached to this Agreement as Exhibit "B-1." If the Director requests such services, Contractor shall, within ten Business Days thereafter, provide the Director with a written itemized estimate at the rates set out in Exhibit "B" for performance of such services, along with a description of the specific work plan, financial and business risks associated with the accounting and financial services to be provided, specialized skills, timetable, documents to be delivered and the estimated hours and personnel required to perform the accounting and financial services requested. Upon agreement between the Director and the Contractor as to the accounting and financial services to be performed, the Director shall deliver to the Contractor an Engagement Letter in a form substantially similar to the letter set forth in Exhibit "B-1" attached hereto.

Contractor shall provide all services and materials necessary for the proper performance of the accounting and financial services requested. When engaged to conduct or assist on an accounting and financial services engagement, Contractor shall notify the Director of any material deficiencies of which it becomes aware and make recommendation for curing such deficiencies of which it becomes aware and make recommendations for curing such deficiencies with the objective of improving the performance of the operation being examined/performed.

2. Contractor warrants that the professionals listed in Exhibit "A-1" meet the City's requirements for accounting and financial services professionals with the education, training and experience in accounting, including:
 - i. Government accounting/GASB;
 - ii. Financial accounting/ FASB;
 - iii. Auditing;
 - iv. Internal controls;
 - v. Federal and state grants/Single Audit;
 - vi. Fixed Assets;
 - vii. SAP experience in financial accounting, especially in fixed assets and grants management;
 - viii. Advanced skills in the use of major Microsoft applications, such as Excel and Access; and
 - ix. Knowledge of documentation of policies and procedures, such as accounting and internal control flowcharts and accounting manuals.

3. Contractor further warrants that the professionals listed in Exhibit "A-1" have the education, training and experience to assist City Finance Department staff in the following areas of work:
 - a. general ledger account reconciliations;
 - b. preparation for and support of the annual financial audit, including:
 - i. preparation of audit schedules;
 - ii. analysis of accounting transactions;

- iii. coordination of audit responses;
 - iv. assistance in internal and compliance audits;
 - v. identifying weaknesses of internal controls and providing recommendations to improve and strengthen such controls; and
 - vi. providing accounting and reporting support for cost recovery from unusual events, such as natural disasters like hurricane Katrina, etc.
4. Contractor understands that the list set out in Section 4 above is not exhaustive and that the professionals it provides under this Agreement must be qualified and experienced to perform tasks to assist the City Finance Department staff in their areas of responsibilities, which include:
- i. Coordination of the financial audit in order to issue the Comprehensive Annual Financial Report;
 - ii. Compliance with accounting policies and procedures;
 - iii. Fixed asset management;
 - iv. Auditing services, such as Tax Abatement Audits, Hotel Occupancy Tax Audits, internal controls and compliance audits, and other special audits;
 - v. Grant accounting and compliance management;
 - vi. General fund cash management;
 - vii. Cost accounting studies and reviews; and
 - viii. Revenue and tax accounting.
5. Contractor understands that the accounting professionals it provides in response to a written request from the Director under this Agreement, must work alongside

City employees, including during critical financial reporting periods and must provide such employees unrestricted access to all work performed, including all work product developed as a part of such work, including full documentation and detailed explanation of all work performed under this Agreement.

6. During the term of this Agreement, in the event the Director makes a written request for Contractor's accounting and financial services as set out in this Exhibit "A," then Contractor shall submit for the Director's approval, the resume's of professionals it assigns to provide such services and upon the Director's approval of the resume's submitted, Contractor shall provide the services of those professionals whose resume's were approved by the Director.

EXHIBIT "A-1"

RESUME'S OF CONTRACTOR'S ON-CALL STAFF

Qualifications of Personnel

Personnel Qualifications

Jefferson Wells' professionals possess an average of 13 years combined public and private industry experience. All of our professionals have at least five years of experience. Many of our professionals are familiar with the City of Houston through past engagements:

- **Eric Bruce** – is the Director and Regional Practice Leader for Internal Controls. He is responsible for coordinating overall practice strategy and achievement of combined practice goals related to quality and customer satisfaction. Eric was responsible for the initial staff mobilization for the Katrina effort and served as Controls Subject Matter Expert to the overall Katrina project leader. Eric was the lead Quality Assurance reviewer on the OIG Katrina documentation review. He has led internal audits for the City of Houston and Houston Airport System.
- **Bryan Guidry** – is responsible for the government internal audit practice and has managed numerous audit engagements and has conducted many others, including two audits for the City of Houston Solid Waste Management Department and Houston Airport System. He was instrumental in developing the construction auditing practice, maintenance, vendor audit and contract compliance audit practice areas in the Houston office.
- **Dan Baumel** – is a Manager in our Internal Controls government practice and a key member of our Public Sector Industry Group. Over the past ten years, he has provided the City of Houston both internal and external audit services, grant and other compliance audits, process improvement reviews and other consulting services. Recently, these include performance audits and reviews of the Houston Emergency Center, the Housing and Community Development Department, and review in process of the Storm Water Management Program and Parks Athletic Fields. He also assisted the City of Houston in its conversion to GASB 34 in 2002.
- **Larry Speer** – has been primarily responsible for all of the Finance and Administration Department's activities related to Hurricane Katrina and Hurricane Rita for the past three years. Larry has a deep background in all aspects of Finance, Banking and Treasury as a senior officer for Fortune 500 companies.
- **Marleah Randon** – is a professional with over 16 years of internal audit and accounting experience in private industry and Big 4 public accounting. She has provided assistance to the City of Houston's Finance & Administration Department for three years and has a keen awareness for the City's structure and environment. Specific experience includes performing: financial statement analysis and reporting, business process analysis, external and internal audits.
- **Sam Bradley** – is a professional with over 20 years of accounting expertise and over 8 years of experience writing Microsoft Access databases. Sam provided support to the Katrina Project by developing the reconciliation tools and templates necessary to track the landlord payments to tenant occupancy.
- **Michael Espree** – is a professional with over 10 years of internal audit experience and served as a manager of accounting for a large city's community development division. He has provided the City of Houston with performance audits in the Department of Public Works and has provided assistance to the Finance & Administration Department.
- **Bob Mellgren** – has provided post SAP implementation functional thought leadership and technical review of fixed assets accounting and CAFR reporting support for a local governmental agency. Led functional business process development, policy and procedure documentation, coordinating technical support and change management.
- **Hordern Mwaura** – in addition to serving on the Katrina Project Team, Hordern has provided post SAP implementation functional thought leadership and technical review of fixed assets accounting and CAFR reporting support for a local governmental agency. Led functional business process development, policy and procedure documentation, coordinating technical support and change management.

Enclosed are representative resumes from the Jefferson Wells team. Each individual assignment will be evaluated and the proper team will be assembled and deployed to address the current need.

Eric Bruce

Executive Summary

As the South Region Practice Leader for Internal Audit & Controls, Eric Bruce has responsibility for overall practice strategy and achievement of combined practice goals across the South Region. Additionally, Eric leads the Internal Controls practice for the Houston Office. In that role, he directs the offices industry groups related to oil and gas, energy, healthcare, government, manufacturing, construction, and other industrial services

A solutions-oriented individual experienced in working with complex and diversified Fortune 500 companies, Eric brings with him over 25 years of a broad range of experiences within the energy sector.

Key Career Accomplishments

- Led and managed various Sarbanes-Oxley Sections 404 project implementation for several Fortune 500 clients
- Designed, implemented and managed Corporate Compliance Programs
- Developed a comprehensive training initiative using cost-effective, computer-based training technology to increase awareness of the company's ethics expectations
- Led specialized national assurance practice in reviewing, recommending, remediating and reporting on the effectiveness of client's business processes in terms of control, timelines, cost and quality utilizing the COSO framework
- Designed and managed the internal investigation process
- Led financial reporting review for an \$18 billion corporation resulting in a significant joint engagement that included a detailed review of all company sites. Led the national deployment, development of work programs, technology tools, project reporting, billing and staffing performance evaluations for over 700 staff
- Developed and implemented the Investor Relations Program and Corporate Secretary function for a New York Stock Exchange Initial Public Offering

Professional Experience

- Jefferson Wells; Director and South Region Practice Leader-- Internal Audit & Controls
- Lyondell Chemical Company; Vice-President and General Auditor
- Dynegy Inc.; Vice-President, Corporate Compliance and Internal Audit
- PricewaterhouseCoopers; Director, Strategic Risk Services
- Tenneco Energy; Vice-President, Quality & Customer Service; Compliance Officer; Director, Organizational Development & Quality; Director, Internal Audit

Education, Certification, Memberships

- M.B.A., Accounting, University of Pittsburgh
- B.S., Business Administrations, Morgan State University
- Member of Board of Governors, Houston Chapter of Institute of Internal Auditors
- Treasurer and Member of the Board of Directors, Association for the Advancement of Mexican Americans (AAMA)
- Past Member of the Board, Greater Houston Business Ethics Roundtable

Bryan J. Guidry, CPA, CIA

Executive Summary

Bryan is an accomplished and skilled accounting and auditing professional with twenty-four years of varied experience in the professional services, engineering and construction, and energy industries, the last eight of which have been with Jefferson Wells. Bryan has operational accounting and internal auditing experience in domestic and international operations in the construction and energy industries, and has excellent interpersonal skills that allow him to interact effectively with all levels of management and company personnel. He has extensive experience in finance, accounting and internal controls related to engineering, procurement, and construction projects of varied sizes in both domestic and international markets. His recent professional services experience has included construction services consulting and auditing and internal auditing and internal controls consulting engagement management in the commercial, municipal, health care, local and university educational institution and power construction industries, as well as in the metals processing and energy industries.

Key Career Accomplishments

- Bryan is a Director in the Houston/Austin Internal Controls practice and functions as a regional subject matter expert for Jefferson Wells' Construction Services practice encompassing engagements delivered from our Austin, Houston, Dallas and Fort Worth, Texas offices. He also functions as coordinator of the Houston/Austin office's Public Sector Team which seeks to align Jefferson Wells' capabilities with public sector client service needs so that we are responsive to clients in that market. He is responsible for practice development and project oversight and delivery for all Construction Services engagements within the region and for providing quality assurance reviews and consistent training to all construction professionals performing Construction Services duties within the region. Bryan is actively involved in the development of new Construction Services clients and routinely takes a lead role in meetings with potential clients. Develops Scopes of Work on all Construction Services engagements issued within the service area. Bryan is involved in the ongoing development and presentation of the firm's internal training course for Construction Services professionals. He consults with clients and routinely identifies cost overcharges from contractors that allow owner-clients to seek monetary recoveries and to improve their internal controls over such costs, thereby enhancing the value of the services provided to the owners by Jefferson Wells.
- Manages Construction Services engagements for clients in the commercial building, municipal infrastructure, health care, local and university educational institution and power generation industry segments and internal audit and internal controls consulting engagements for clients in the municipal, HVAC and power construction, metals processing, energy, real estate and consumer products industries. Recently completed a high-visibility engagement for a large municipal solid waste department that involved a contract compliance review and a performance review related to suspected overcharges by a major contracted services provider. The client was extremely satisfied with the outcome of the engagements and has been a repeat customer who has requested Bryan for additional engagements.
- Planned and supervised internal audits and internal control reviews of regional engineering and construction offices, commercial construction operations, heavy civil and highway construction operations, marine engineering and construction operations, oil and gas joint ventures including COPAS and non-COPAS assignments (both domestic and international locations), and natural gas pipeline operations

Professional Experience

- Jefferson Wells: Director - Internal Controls, Engagement Manager - Construction Services
- Brown & Root, Inc.: Accounting Manager, Finance & Administration Manager, Senior Internal Auditor
- Texas Eastern Corporation: Internal Auditor, Accountant

Education, Certification, Memberships

- Bachelor of Science, Accounting: Louisiana State University
- Certified Public Accountant - Texas
- Certified Internal Auditor

Larry R. Speer, CCM

Executive Summary

Larry has over 20 years experience in Treasury, Banking, Finance, Credit and Consulting. His broad-based industry background includes banking, mortgage banking, consumer products, vehicle renting and leasing, financial services and manufacturing. Larry is a Certified Cash Manager (CCM) and has been a speaker, teacher and seminar leader at universities as well as local, regional and national professional conferences. Larry has worked as a consultant for ten years. For the past three years, he has been engaged as a Senior Consultant for the City of Houston on the Hurricane Katrina and Hurricane Rita projects and as a senior Sarbanes-Oxley consultant for several major companies.

Key Career Accomplishments

- Senior Consultant for the City of Houston for Hurricanes Katrina and Rita. Responsible for all negotiations, communication, documentation, funds requests and legal appeals with both FEMA and the State of Texas that generated over \$300 Million in funding to the City of Houston.
- Developed and implemented new Treasury, Cash Management, Banking and Investment systems for holding company and its 22 subsidiaries. Made improvements in funds utilization, controls and operating efficiency that generated an additional \$1.1 Million in annual earnings.
- Managed annual cash flow of \$4.5 Billion with an investment portfolio of \$500 Million for large financial services company and its subsidiaries.
- Integrated the cash flows, treasury systems and financial operations of three acquisitions totaling \$933 Million.
- Implemented new international banking and treasury policies in Canada, Central and South America, Europe and Russia for industry leading food products company.
- Implemented new domestic and international credit policies that reduced receivable aging and bad debt write-offs to the best in the entire industry. Developed methodology using the Export/Import Bank in Washington, D.C. to extend commercial credit to foreign companies.
- Negotiated and/or assisted with bank credit agreements up to \$260 Million; both term and revolving facilities.
- Sarbanes-Oxley – Policies, procedures, process documentation, process improvement, risk assessment and mitigation, internal controls, compliance and SOX process testing in the areas of Corporate Governance, Control Environment, Treasury, Cash Management, Banking, Credit and Collections, Payroll and Benefits.

Professional Experience

- Jefferson Wells, Professional
- Chief Financial Officer, Vice President of Finance and Administration, Corporate Treasurer, Assistant Treasurer and Director of Credit for large firms including Fortune 500 companies
- Consultant in Treasury, Banking, Credit, Finance and Sarbanes-Oxley

Education, Certification, Memberships

- Bachelor of Business Administration - University of Oklahoma, Norman, Oklahoma
- Master of Business Administration Program - University of Central Oklahoma, Edmond, Oklahoma
- Executive Graduate Program - Kellogg Graduate School of Management - Northwestern University, Evanston, Illinois
- Certified Cash Manager (CCM); Permanent Certification
- Association of Financial Professionals; Regional President and Government Liaison Committee
- Wrote and edited two chapters in the "Essentials of Cash Management", the study guide and certification manual for the Certified Cash Manager (CCM) examination

Dan Baumel, CPA

Executive Summary

An accomplished and skilled financial executive, Dan is a key member of Jefferson Wells' Public Sector Team. Dan is responsible for the project management and delivery of Internal Control and Financial Operations solutions for our governmental industry segment. He has over 13 years of experience in various industries, including municipalities, non-profit, school districts, and manufacturing. Prior to joining Jefferson Wells, Dan served as a senior manager with a "Big Four" accounting firm. He has provided clients with project management coordination, external and internal audit services, grant and other compliance audits, development of financial reports, internal control reviews, process-improvement reviews and other consulting services.

Key Career Accomplishments

- Served as an advisor to the steering committee for a large municipality with over \$2.6 billion in revenues and over \$4.3 billion in net assets during their implementation of GASB 34.
- Coordinated efforts between the steering committee, the executive and financial reporting divisions, and several operational committees to perform necessary research and reporting redesign as part of GASB 34 implementation.
- Coordinated between the municipality and several engineering firms regarding the valuation of over \$3 billion in infrastructure valuation.
- Provided thought leadership for major fund determination, component unit reporting and various other issues.
- Assisted the municipality in being awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting during the transition year.
- Coordinated a Performance Review of an emergency operations center which processes over 9,000 calls per day. Several recommendations were implemented resulting in annual savings of over \$1.2 million.
- Presented results of performance reviews to City Council on multiple occasions.
- Managed external financial statement audits for 10 years. Responsibilities included serving as the primary client contact, scheduling and day-to-day management of staff, review of workpaper documentation, researching and resolving complex client accounting issues, and presenting to boards and/or their audit committees concerning external financial reporting and/or internal audit issues.
- Significant comprehensive annual report experience for a large municipality and school district.
- Managed OMB A-133 single audits for a large municipality and for several non-profits entities.

Professional Experience

- KPMG LLP, Senior Manager, Audit & Risk Advisory Services

Education, Certification, Memberships

- University of Texas, Master in Professional Accounting
- University of Texas, Bachelor of Business Administration
- Certified Public Accountant
- Member of the Texas Society of Certified Public Accountants
- Member of the Government Finance Officers Association

Tim Bethea

Executive Summary

Tim has more than 26 years of experience in the application of information systems technology to business problems. Tim is the Public Services Industry Group Leader for Jefferson Wells. Most recently, Tim led the successful implementation of a biometric identity management solution for the Australian government immigration department. He also spent more than 3 years leading the Unisys applications services practice supporting the Transportation Security Administration (TSA) and the Department of Homeland Security.

Key Career Accomplishments

- DoD / Intelligence – Tim was responsible for a broad portfolio of accounts supporting US Military clients in the US, Central Europe and deployed Central Command components in Iraq and South West Asia. His practice included technology services for worldwide logistics management as well as special analytical support for the Secretary of Defense. His team also provided seat-management services and solutions for the Defense Finance and Accounting Service throughout the US.
- Commonwealth of Australia - successfully negotiated award of a Biometrics Procurement contract for the Department of Immigration and Multicultural Affairs. The award included products and services to support biometric identity data collection and verification processes.
- DHS/TSA – created and managed a team of up to 130 technology and business professionals to deploy enterprise applications for the Transportation Security Administration, Headquarters components of the Department of Homeland Security, and other DHS operating units. In addition to systems integration, testing, and pre-production support services, Tim's practice also developed an Identity Management/Single Sign-on solutions advisory service to government clients.
- Arthur Andersen – managed consulting engagements to the Washington DC government and other federal clients. Tim led engagements at the General Services Administration, the Defense Finance and Accounting Service, and for the CIO of the District of Columbia government. Tim also developed an internet content management and knowledge management consulting services for clients at the Centers for Medicare and Medicaid Services, District of Columbia government, and the Executive Office of the President of the United States.

Professional Experience

- Jefferson Wells, Professional
- Partner, Unisys Corporation
- Partner, Arthur Andersen LLP
- Senior Staff, Computer Sciences Corporation
- Senior Advisor, Electronic Data Systems
- Captain, US Army

Education, Certification, Memberships

- Bachelor of Arts, Davison College 1981

Christian T. Walsh, CPA

Executive Summary

Christian has experience in many fields including: planning budgeting and forecasting, procurement, time and expense tracking, financial accounting management, project accounting, accounting process design and implementation, business process outsourcing (finance and accounting functions), accounting policy development, internal controls, functional accounting, financial reporting and training. Additionally, he has provided technical, functional and business process expertise to clients in Oil & Gas and High-Tech industries as well as state and local governments. He has experience with the following modules of SAP: FICO, MM, SRM, BW and Treasury.

Key Career Accomplishments

- Led the design and implementation of a MS Access based forecasting tool for one of North America's largest public airport systems. This forecasting tool assisted a large city department in the monthly forecasting and reporting processes.
- Designed a knowledge management tool to facilitate the capture of project deliverables, sales and marketing plans and campaigns, solution tools and templates, and company wide best practices. This was designed for MS SharePoint 2007.
- Evaluated two separate software applications for an Accounts Payable workflow solution and a Reporting / Consolidations Tool for a \$3.2 billion Chemical Manufacturer. The project included software evaluations, a review of the current SAP landscape and processes and the recommendation of process improvements.
- Led a team of over 10 responsible for the training and deployment of SAP Procurement, including Materials Management (MM), Supplier Relationship Management (SRM), and Business Warehouse (BW). Responsibilities included process definition and localization, organizational alignment, user acceptance testing, development and delivery of training, implementation of internal controls, user identification, role mapping and business validation, user security load, and Go-Live Support. The project included a redesign of the procurement of services and consolidation of specific commodity purchases to a centralized environment. The team deployed SAP functionality to the Middle East, AsiaPac, Europe and sites around the US.
- Defined, implemented and evaluated along with a team of 8 appropriate internal controls. Conducted user acceptance testing, Trained and deployed an SAP Petty Cash Solution (Cash Journal) to over 40 international locations.
- Served as the international field accounting lead in deploying SAP FICO to several international locations including Jordan, Kuwait and Afghanistan. Was responsible for the redesign, organization redesign, training, deployment, and cutover.
- Served as the functional lead on the development and implementation of a custom accounts payable application (MS Access based) for the government operation division of a Fortune 500 construction and logistics company. Responsible for defining the functional requirements of the application, developing the associated processes and controls, drafting the training documents, as well as training and deploying the application to sites in Kuwait, Uzbekistan, Afghanistan, Iraq and the US .
- Developed a process for a Fortune 500 oil & gas refining and marketing company to develop, maintain, and approve company polices. Was responsible for the creation of forms and templates to be used in the process and drafting and editing of the initial accounting polices.
- Designed and implemented a time and expense capture and project accounting system for a leading state eGovernment project. This included the redesign and conversion of the chart of accounts, time and expense reporting processes, policies and procedures.
- Designed and conducted training courses in the reconciliation of the accounts payable system (SAP) and the process improvements needed for a semiconductor manufacturer.

Professional Experience

- Jefferson Wells, Engagement Manager
- BeairngPoint (formerly KPMG Consulting); Senior Manager
- Arthur Andersen; Senior Consultant

Education, Certifications

- Texas Certified Public Accountant (CPA)
- Certificate - Advanced International Affairs; George Bush School of Government and Public Service; Texas A&M
- Bachelors of Business Administration in Accounting, Sam Houston State University

C. A. (Sam) Bradley

Executive Summary

Over 8 years experience with Microsoft Access Database analysis and creation and 20+ years of experience in internal systems design, financial statement reporting using GAAP, direct cost and internal management reporting, cash and accrual tax accounting, tax compliance and administrative supervision. Experience as a controller and financial manager in the service industry as well as in retail and manufacturing. As a systems implementation specialist, managed numerous accounting software installations.

Key Career Accomplishments

- As a Microsoft Access specialist, designed and written many integrated database programs customized for clients such as MetLife, Key Energy, Waste Management, Inc. and KBR (Kellogg, Brown & Root).
- Automated a complex program in Excel to calculate apartment rent on a tenant-by-tenant basis that was used to compare to total apartment complex invoices for the Hurricane Katrina engagement with the City of Houston.
- Designed, managed and implemented accounting software systems for various companies including a LAN/WAN reseller, a cable TV company, several gasoline distributors, an oilfield service company, and several retail establishments.
- Managed daily accounting and finance activities for a wholesaler and a repair service company.
- Implemented a job cost system using QuickBooks Pro.
- Analyzed and evaluated existing reporting systems and recommended and implemented improved reporting systems.
- Designed and implemented interdepartmental financial communications using Lotus macros, Excel and Access.
- Worked with all management levels in designing and implementing a working budget with flexible forecasting models.
- Prepared financial statements.
- Prepared partnership and corporate tax returns.
- Defined, negotiated and implemented controls/policies/procedures for reducing workers' compensation claims, including a self-insured plan that significantly reduced costs and claims.

Professional Experience

- Jefferson Wells; Professional
- Quality Service, Inc.; Controller; President
- Team Building Systems, Inc.; Controller
- Friedman & Co., P.C.; Staff Accountant
- Lynn D. Tiller, CPA; Staff Accountant

Education, Certification, Memberships

- Sam Houston State University

Clifton E. Doak, CPA

Executive Summary

Cliff is a CPA and a MBA with over 20 years of accounting experience. His expertise includes general accounting, financial planning, auditing, internal controls, information systems development, and process improvements. Cliff's process improvement experience includes developing numerous applications using Microsoft Access.

Key Career Accomplishments

- Supported a budgets process improvement project with the City of Houston Airport System (HAS). Designed and coded a Microsoft Access data base to streamline processes previously performed on a Microsoft Excel platform that had become slow and difficult to maintain. Created system documentation including process narrative and application flow charts.
- Managed the utilities accounts payable group for the City of Houston/Joint Hurricane Housing Task Force.
- Developed and implemented a Microsoft Access data base process to track electronic invoices from utility vendors which simplified the validation and payment of a large volume of invoices.
- Managed the team processing manual invoices from landlords which involved validating and formatting an Excel files for SAP batch upload.
- Prepared general ledger account reconciliations for a Real Estate Investment Trust. This involved reviewing purchase agreements, closing statements, and other legal documents in order to validate receivables and payables arising from property acquisitions and dispositions.
- Worked in internal audit conducting audits and management reviews. Included audits of accounts payable and commission processes and field audits of cash and inventory.
- Participated in an internal controls assessment of accounts payable, inventory and treasury functions for a high tech manufacturer. This included identifying and documenting key internal controls as well as creating and conducting controls effectiveness testing. Used Microsoft Visio to prepare process flow charts.
- Managed a Revenue Accounting department responsible for developing and maintaining internal controls associated with customer billing. Acted as accounting team lead on system conversions.
- Managed an Accounting Practices and Procedures department responsible for developing and documenting accounting policy and procedures.

Professional Experience

- Jefferson Wells: Professional.
- ALLTEL Corporation: Revenue Accounting Manager, Financial Planning Manager, Special Projects Manager, Accounting Practices & Procedures Administrator, General Accounting Supervisor.

Education, Certification, Memberships

- Master of Business Administration, University of Akron, Akron, OH
- Certified Public Accountant, State of Ohio
- Bachelor of Science, Accountancy, University of Illinois, Champaign, IL

Brian A. Pate, CPA

Executive Summary

Experienced in many fields including: planning budgeting and forecasting, financial accounting management, project accounting, accounting process design and implementation, accounting policy development, internal controls, functional and technical accounting interpretation, SEC and governmental financial reporting and training, financial modeling, risk assessment and management. He has provided technical, functional, and business process expertise to clients in State and Local Government, Airline and Air Transportation, Retail, and Service industries.

Key Career Accomplishments

- Understanding of full-cycle governmental accounting, including accounts payable and accounts receivable, bank reconciliations, journal entries, month-end close, and general ledger activity, and financial reporting
- Extensive knowledge of US GAAP, GAAS, Governmental GAAP and Cost Accounting
- Successful implementation of existing and new accounting pronouncements into the annual financial statements
- Full financial statement preparation including drafting of all required footnotes, as well as, any and all required supplemental information and supporting schedules
- Can successfully implement new accounting and operational software packages to provide more relevant and timely information thereby assisting management in its ability to confidently and strategically align corporate goals and objectives to stakeholders expectations
- Possess excellent interpersonal and written/verbal communication skills
- Financial reporting, analysis, and forecasting, including preparation of financial statements
- Cash management and investments, includes investing of all company funds to effect a maximum return, investment monitoring and analysis, preparation of monthly investment reports
- Bonds, provide ongoing disclosure, including annual financial and statistical information, to bond rating agencies and bond insurers
- Budgets, including preparation of department reports, assemble final budget for adoption by Board, prepare monthly budget to actual reports, and prepare budget amendments when necessary
- Financial management and administration of all tax incremental financing zones including forecasting, benchmarking, and monitoring
- Audit, includes preparing all necessary reports for quarterly review and for annual audit, and production of the Comprehensive Annual Financial Report (CAFR)
- Develop and maintain accounting policies and procedures manual for the company
- Internal control review and implementation
- Maintain efficient and effective financial systems and procedures

Professional Experience

- Jefferson Wells, Engagement Manager
- The Woodlands Township; Vice President of Finance and Administration
- Ernst and Young LLP; Senior Consultant

Education, Certifications

- Sam Houston State University, Master of Business Administration (MBA), 1999, Bachelor of Business Administration (BBA) – Graduated with Honors
- Certified Public Accountant (CPA) – 2003; License No. 83880

Chennella Queen

Executive Summary

Chennella has over 12 years of audit and accounting experience in a wide variety of industry settings. She has been involved in all facets of the accounting function, including financial reporting, consolidations, month-end close, accounts receivable, accounts payable and the budgeting process. In addition, Chennella has significant experience with compliance auditing with public and private sectors.

Key Career Accomplishments

- Assisted with the review of disaster relief activities and the methods for determining reimbursable costs from a government agency.
- Managed the payment process for the City of Houston (FEMA) housing assistance program. Disbursed FEMA funds for rent and utilities for 35,000 rental units housing over 100,000 Hurricane Katrina evacuees. Paying over 4,300 landlords each month from October 2005 – September 2006.
- Documented, reviewed and analyzed the cost accounting process, procedures, management and system for a disaster relief program costs.
- Identified processes and procedures, information systems, transactional details, evidential material, and internal controls for the processes implemented for the delivery of disaster relief program costs.
- Identified and documented audit findings. Communicated audit exceptions and assisted in the resolution of same. Assisted in report preparation of findings and recommendations.
- Test and remediate internal controls for financial reporting according to section 404 of the Sarbanes – Oxley Act of 2002, documenting test results, assisting in creating and updating process documentation, policies, standards, procedures, and other documentation associated with the SOX Project.
- Conduct reconciliation's of the Financial Statements, track source documents through the financial statements, audit financial statements for accuracy completeness and compliance, use sampling techniques to insure the accuracy of the financial statements, conducted sales and use tax audit functions in conformance with agency policy, test and evaluated internal controls for effectiveness for sales and payables, examined company books and records to determine potential sales and use tax exposure under Texas sales and use tax law, review sales tax accruals and depreciation schedules.
- Organized billing and accounts receivable procedures to doctors for services rendered by Women MD Obstetrics and Gynecologist. The results were a reduction in past due accounts receivables from 90 days to 30 days.
- Monthly audits of financial statements with written summary, perform reconciliation of bank accounts for the Houston Rockets, JTA, and the Houston Comets, preparation of Ticket Master Revenue Report, preparation of financial statement of Rockets, Comets, and JTA, daily preparation of cost of good sold and daily inventory count, payroll administration for JTA and Comets, daily invoicing for company sponsorship.

Professional Experience

- Jefferson Wells, Internal Controls
- Texas Comptroller of Public Accounts, Auditor
- Women MD Obstetrics and Gynecologist, Accountant
- Houston Rockets/ Texas Terror/ Houston Comets, Operations Accountant II

Education, Certification, Memberships

- B.B.A , Accounting , Prairie View A&M University

Michael Espree

Executive Summary

Michael has over ten years internal audit experience with a public accounting firm and was an accounting manager with a major city's community development division. His experience has afforded him the opportunity to provide audit services in a myriad of industries including: government, oilfield services, manufacturing, financial institutions, and healthcare. He has consulted with executive staff and reviewed pertinent relevant information contributing to enhanced operations. Michael has in-depth skills in private accounting firms in governmental auditing and compliance monitoring. He served over an accounting staff of twenty professionals and was responsible for accounts payable, accounts receivable, budget management, inventory, purchasing and contractor monitoring.

Key Career Accomplishments

- Reorganized an accounting department responsible for community development activities while clearing recurring audit findings.
- Led compliance monitoring on sub-recipients who received HUD CDBG Grants.
- Developed annual budgeting and forecasting models for presentation to senior management.
- Supervised all general ledger maintenance functions and responsible for accounting functions and policy.
- Assisted in audits of banks and financial institutions by performing test work and process documentation in accordance with standard audit programs.
- Performed Sarbanes-Oxley financial and accounting test work and process documentation and performed governmental audits in accordance to GASB.
- Responsible for auditing pharmacies for Medicaid compliance to federal and state regulations recovering 2 million dollars over a three year contract.
- Performed audits on group homes, and nursing homes' cost statements for calculation of daily reimbursement rates for residents thus preventing misappropriation of state funds.
- Completed mandatory HUD reporting requirements for financial and programmatic activities for several years of community development activities.
- Instrumental in contract compliance monitoring by making city subcontractors aware of key federal regulations reducing risk to audit findings and achievement of contractual requirements of subcontractors.

Professional Experience

- Jefferson Wells; Professional
- City of New Orleans Mayor's Division of Housing and Neighborhood Development; Accounting Manager
- Postlethwaite and Netterville, Public Accounting Firm; Internal Auditor
- Our Lady of Lourdes Hospital; Business Office Remittance Log Analyst

Education, Memberships

- Bachelor's of Science, Major: Finance; University of Louisiana at Lafayette
- Member of Institute of Internal Auditors

Bob Mellgren, PMP

Executive Summary

- Bob has more than 15 years of accounting, internal audit, financial management and IT operations experience spanning across government entities, oil and gas, healthcare, global consulting, capital markets, software development, IT operations and manufacturing. His previous experiences include several management positions including Controller, Audit Manager, General Manager Professional Services, IT Director and Program Manager. In addition, Bob has implemented SAP (FI, CO, PS modules), Oracle, PeopleSoft and JD Edwards ERP applications under numerous business scenarios.

Key Career Accomplishments

- Worked on various government entity projects including Dallas County, Tarrant County, EVMS (government cost and billing capture), and the City of Houston. Developed SAP and Oracle solutions related to Cash Management, Capital Outlay Management Cycle, Grants and Endowments, Maintenance and Operating Expense Recapture (for a major transit network), and Human Resources and Payroll. Developed policies and procedures to facilitate the annual CAFR closing cycle for two major governmental entities.
- Assisted external audit with the quarterly and annual accrual and pension liability balance testing for four annual cycles as a Supervisor in the Internal Audit department of a major chemicals company.
- Provided engagement management and deliverables for the following SOX 302 and 404 filer types- government aircraft contractor, major wholesale and retail operation, oil and gas operation, major manufacturer and assembly operation and software development company. This included interfaces with external audit teams to meet compliance standards on all engagements and support management letters with no material weaknesses.
- Implemented and provided project management support for an SAP R/3 (FI, CO and PS modules) implementation for a major aerospace manufacturing company. Provided Functional and Technical support to the Procurement and Accounting groups, user support, report design, data warehousing support and maintenance and technical liaison, for a six-month post implementation period.
- Developed the program management office, project development lifecycle and technical support infrastructure to support the implementation of SAP Financials, SAP Manufacturing and i2 supply chain Optimizer for a major clothing manufacturer.
- Implemented Oracle 11i, Peoplesoft and JD Edwards for a major IT and telecommunications company.
- Led the successful recovery of \$2M in exploration and production fees for an international oil and gas operation, recovery of over \$50M in past due receivables, secured favorable financing for two major joint venture opportunities, secured financing and completed due diligence related to Venezuela exploration and production opportunities.
- Group Controller for Koch Industries Natural Gas Liquids (NGL) Accounting, JV Audit, NGL Trading and Midstream Accounting. Managed over 30 senior accountants and financial analysts in support of these businesses.
- Developed a streamlined e-billing process for improving billing and collections to the U.S. government (AAFE) for a major oil and gas company.

Professional Experience

- Jefferson Wells, Engagement Manager
- GE Healthcare, Director of Professional Services
- i2 Technologies, IT Director
- Koch Industries, Controller
- DuPont Inc., Audit Manager

Education, Memberships

- Bachelor's of Accounting & MIS, Kansas State University (Cum Laude)
- Project Management Institute
- Six Sigma Green Belt certified

Jo Ann Lavine

Executive Summary

Jo Ann has worked diligently on the City of Houston Katrina Housing Project for Jefferson Wells. She has been a key player in the Problem Resolution team meeting with landlords to ensure timely payments; reconcile high volume accounts for proper payments to the landlords as well as reimbursements to the City of Houston for overpayments. She has interpreted city contracts, joint contracts between the city/landlord, and tenant contracts.

Jo Ann has 13 years experience in the oil & gas industry as a manager for customer audit and reconciliation. She has been involved in confidential audit projects surrounding contracts, bank statements, accounting entries, payments and cash receipts. She has worked on Sarbanes Oxley documentation and testing as well as reconciling bank statements to the General Ledger, confirming adjustments, and assuring Segregation of Duties in pay out benefits. She has been involved in all aspects of customer life cycles for pricing, invoicing obligations, contract compliance, deliverables, and system set-up. She has experience in pipeline volume reconciliation; selling pipeline transport space; balancing surplus and short falls; nominations for end-users; and end-user monthly projected usage.

Key Career Accomplishments

- Reconciled customer "unbilled" accounts to retrieve \$8.6 million monthly
- Participated in bankruptcy audit projects for maximization of profitability through forensic accounting research of contracts, bank statements, marginal deal payments, accounting entries, payments and cash receipts, and reconciliation of bank payments
- Documented and summarized internal control processes and tested for SOX compliance.
- Resolved invoicing issues with outsourcing vendor through the cooperation of Risk, Logistics, Origination, Legal, and Tax.
- Ensured customer transactions were correctly stated in SAP.
- Experienced in contract compliance and limited tariff filings.
- Maintained account and meter data files for gas and power customers throughout the various regional utility companies.

Professional Experience

- Jefferson Wells, Consultant
- Horn Murdock Cole, Consultant
- Enron Corporation, Manager
- Kimball Resources, Energy Account Manager for Ford Motor Company
- Associated Natural Gas currently Duke Energy, Market Analyst

Education, Certification, Memberships

- Bachelor of Business Administration, Le Tourneau University
- Member of Alpha Sigma Lambda in Theta Psi Chapter, Le Tourneau University

Mary J. Dove

Executive Summary

Mary has over 20 years of diversified financial accounting including, audit and SEC reporting experience. Functional expertise includes financial reporting, internal controls, Sarbanes Oxley, contract analysis, allocations, joint interest and conversion accounting. Industry experience includes government, energy, oil and gas, chemicals and retail. Mary also has significant experience in helping organizations reduce costs while 1) improving the quality, integrity, and reliability of critical information and data; 2) improving the efficiency and effectiveness of an organization's financial environment.

Key Career Accomplishments

- Provided support to a governmental entity in preparation for and support of the annual financial audit.
- Assisted local government in SAP migration of fixed assets including balancing general ledger fund balances and identifying internal control weaknesses.
- Provided support for major energy company for accounts payable SAP migration and balance certain general ledger accounts.
- Developed process maps, performed gap analysis and testing of key financial processes on Sarbanes-Oxley engagements for several energy companies.
- Coordinated Sarbanes-Oxley documentation of control matrices, test plans and deficiency reports including remediation testing for a National Space Agency.
- Participated in developing test plans and tested internal controls for a national restaurant chain including identifying risks and opportunities to strengthen internal controls.
- Coordinated the capture of data from multiple manual and automated systems to complete reconciliation of service contracts and determine scope of liability in advance of a governmental audit for a \$3.5 billion global death care industry consolidator.
- Data conversion/cleansing for \$12 billion service company which consisted of revenue, billing, general ledger and operational transaction procedures included Quality Assurance, final code definitions and balance account data to ensure data was not lost or defined incorrectly.
- Received Company Stock Award for devising new method for handling raw materials payments resulting in \$175 thousand annual savings
- Managed Information Technology Network's O&M annual budget of \$30 million
- Recommended strategy for restructuring of company's telephone lines resulting in \$100 thousand annual cost savings
- Conducted internal audit of capital and software purchase orders and invoices
- Audited internal IT inventory using Remedy Asset Management software
- Forecasted monthly capital and expense expenditures including variance analysis
- Project Lead for the implementation of an AFE closing program
- Trained, supervised and reviewed work performance of two team members

System Proficiencies

- SAP
- Oracle
- PeopleSoft

Education, Certification, Memberships

- Bachelor of Business Administration, Finance Management & Computer Science; Texas Southern University - Houston
- Certified Software Manager

Mary Loep

Executive Summary

Mary has over 20 years experience in the areas of internal audit, process improvement, risk analysis, training, facilitation, financial analysis, and accounting. She has successfully participated as the project lead on multiple engagements. Her experience in risk identification and continuous quality improvement has delivered bottom line savings and facilitated changes to organizations.

Key Career Accomplishments

- Sarbanes-Oxley/Internal Audit/Process Improvement:
- Acted as a Team Lead for Sarbanes-Oxley engagements in the oil and gas industry.
- Developed process maps, performed gap analysis, performed testing, and provided remediation services on Sarbanes-Oxley engagements.
- Provided Sarbanes-Oxley training for tax employees.
- Supervised teams that identified claim overpayments using electronic claim data from third-party administrators; industries included an independent school district, energy company and construction company.
- Completed a comprehensive risk assessment of the Human Resources department for a national software company.
- Managed multiple projects to reengineer claims, accounts receivable, enrollment, and improve customer service for a national health insurer.
- Established and managed development of a national continuous quality improvement program to address healthcare receivables and enrollment issues.
- General Accounting/Financial Analysis/Budgeting:
- Prepared the 11-K for a national company's 401(k) plan.
- Supervised the preparation of monthly and quarterly financial statements for a local medical clinic.
- Supervised accounts payable, treasury, monthly close, sales and use tax, and revenue functions.
- Developed written policies and procedures for the General Accounting group.
- Assisted in the preparation of the annual budget.
- Performed monthly analysis of financial statements.
- Prepared tax returns at a CPA firm.

Professional Experience

- Jefferson Wells, Professional
- Aetna/Prudential; Project Manager, Associate Manager of Management Internal Controls, Financial Analyst
- Kelsey-Seybold Clinic; Financial Analyst/Internal Auditor, Accounting Supervisor
- Prime Cable; Accounting Supervisor
- Racal-Chubb Security Systems; Payroll/Personnel Administrator
- Betty Ann Penick, CPA; Accountant
- Automatic Data Processing; Account Executive

Education, Memberships

- Bachelor of Business Administration, Marketing, The University of Texas at Austin
- Accounting Concentration Program, Columbus State University, Columbus, Georgia
- Institute of Internal Auditors, Institute of Management Accountants, Society of Human Resource Management

System Proficiencies

- Microsoft Office (Word, Excel, Access, PowerPoint Visio)
- ADP Payroll

Hordern Mwaura

Executive Summary

Hordern has over fifteen years of diversified financial and operational management leadership experience in competitive (Fortune 50 companies), cross-functional manufacturing environments. He is experienced in senior levels of finance and accounting operations including strategic and financial planning, financial statement preparation and analysis, and brings a unique blend of systems implementation experience. He has an MBA (Finance) and is currently pursuing a law degree focusing on corporate law to enhance his management skills and fundamental business understanding.

Key Career Accomplishments

- Provided post SAP implementation functional thought leadership and technical review of fixed assets accounting and CAFR reporting support for a local governmental agency. Led functional business process development, policy and procedure documentation, coordinating technical support and change management. Led global "roll out" of financial systems including global GAAP standardization, conversions, consolidations and reporting in a \$2 billion organization with over 200 locations worldwide.
- Led deconsolidation, reconsolidation, and in-sourcing of accounting functions of a \$33 billion divestiture division of a \$250 billion Fortune 50 oil production company.
- Engagement as backfill manager of revenue recognition and cost accounting for a major global supplier of telecommunication hardware and software.
- As a "Division Controller" managed diverse organizations and oversaw new process development and implementation of accounting and operating systems including SAP, MFG Pro and Oracle.
- Managed financial and operations accounting for two 'billion-dollar brands' with revenues in excess of \$8 billion.
- Managed development of financial and strategic plans \$500 million plus, as well as smaller budgets ~\$50 million, benchmarking achievements and performance/measurement metrics.
- Managed division profitability and return improvement through process improvements and product initiatives for a major consumer products manufacturer (with over \$6 million in annual gains).
- Developed operating forecasts, budgets, working capital plans and cash flow projections in various organizations in diverse industries.
- Conducted an analysis on cost/price structures that facilitated equitable pricing and resulted in margins growth in multiple revenue streams for a metal casting manufacturer
- Financial leadership in cross-functional management teams.

Professional Experience

- Jefferson Wells International, Professional
- Dresser Inc (formerly a division of Halliburton Inc.), Corporate Consultant
- Unilever US, Associate Controller
- Tech Pak Inc, Cost Accounting Manager
- Precision Castparts Corp, General Accounting Manager
- Procter & Gamble, Senior Financial Analyst/Cost Accountant

Education, Certification, Memberships

- Master of Business Administration (Finance), Bentley College
- Bachelor of Science, University of London (London School of Economics)

EXHIBIT "B"

HOURLY RATES FOR CONTRACTOR'S ON-CALL STAFF

	JOB CLASSIFICATION	HOURLY RATE
1.	Professional - Level I	\$100.00
2.	Professional - Level II	\$125.00
3.	Manager - Level I	\$140.00
2.	Manager - Level II	\$165.00
3.	Subject Matter Expert*	\$185.00
4.	Director	\$210.00

* Subject Matter Expert means a professional whose resume' is submitted by Contractor to the Director in response to an Engagement Letter and the Director upon review of the professional's resume' agrees that such professional's expertise may be utilized on an as needed basis to accomplish the goals of the City project for which the Engagement Letter was issued by the Director.

EXHIBIT "B-1"

FORM ENGAGEMENT LETTER

To: Contractor

Re: [Insert Project Name]

Dear _____:

This letter shall serve as the Engagement Letter between the City of Houston and your firm as described in Contract No. _____, approved by City Council Ordinance No. _____. The City hereby engages you to perform the following:

[Insert description, objectives, and scope of services including any reports to be produced by Contractor as a result of the accounting and financial services provided under this Engagement Letter]

You are to begin services for this engagement on _____ [date]. The final report including management's response will be delivered to the Director no later than _____, unless the undersigned grants a written extension of time.

The contracted rates shall apply to the services performed by your firm for this engagement. The Director has agreed to the following categories of personnel performing services for this engagement: _____ [Insert categories of personnel]. The total fee for services provided under this Engagement Letter may not exceed \$ _____, except as specified herein. Please note that the City has only allocated \$ _____ for this engagement. The fee stated above is the entire fee that your firm will receive for performing this engagement, unless the Director authorizes a change to the scope of the services set out in this Engagement Letter, approves an increase in the fee and allocates sufficient funds therefor.

The Director has established a MWBE participation goal of 15 percent of the fee established for this engagement. You must make good faith efforts as described in our Agreement to meet this goal.

Please indicate your acceptance of this engagement by completing the signature block set forth below and returning this original Engagement Letter to the Director. All questions concerning services to be provided under this Engagement Letter should be directed to _____. [Insert name of Project Administrator and telephone number].

Michelle Mitchell
Director, Finance Department

[Insert name of Contractor]

By: _____
Date: _____

EXHIBIT "C"
MWBE SUBCONTRACT TERMS

Contractor shall insure that all subcontracts with MWBE subcontractors and suppliers are clearly labeled **"THIS CONTRACT IS SUBJECT TO BINDING ARBITRATION ACCORDING TO THE TEXAS GENERAL ARBITRATION ACT"** and contain the following terms:

1. _____ (MWBE subcontractor) shall not delegate or subcontract more than 50% of the work under this subcontract to any other subcontractor or supplier without the express written consent of the City of Houston's Affirmative Action Director ("the Director").
2. _____ (MWBE subcontractor) shall permit representatives of the City of Houston, at all reasonable times, to perform (1) audits of the books and records of the subcontractor, and (2) inspections of all places where work is to be undertaken in connection with this subcontract. Subcontractor shall keep such books and records available for inspection for at least 4 years after the end of its performance under this subcontract. Nothing in this provision shall change the time for bringing a cause of action.
3. Within five business days of execution of this subcontract, Engineer (prime engineer) and Subcontractor shall designate in writing to the Director an agent for receiving any notice required or permitted to be given pursuant to Chapter 15 of the Houston City Code of Ordinances, along with the street and mailing address and phone number of such agent.
4. Any controversy between the parties involving the construction or application of any of the terms, covenants or conditions of this subcontract shall, on the written request of one party served upon the other or upon notice by Director served on both parties, be submitted to binding arbitration, under the Texas General Arbitration Act (Tex. Civ. Prac. & Rem. Code Ann., Ch. 171 -- "the Act"). Arbitration shall be conducted according to the following procedures:
 - a. Upon the decision of the Director or upon written notice to the Director from either party that a dispute has arisen, the Director shall notify all parties that they must resolve the dispute within thirty (30) days or the matter may be referred to arbitration.
 - b. If the dispute is not resolved within the time specified, any party or the Director may submit the matter to arbitration conducted by the American Arbitration Association under the rules of the American Arbitration Association, except as otherwise required by the City's contract with American Arbitration Association on file in the Office of the City's Affirmative Action Division.
 - c. Each party shall pay all fees required by the American Arbitration Association and sign a form releasing the American Arbitration Association and its arbitrators from liability for decisions reached in the arbitration.
 - d. If the American Arbitration Association no longer administers Affirmative Action arbitration for the City, the Director shall prescribe alternate procedures as necessary to provide arbitration by neutrals in accordance with the requirements of Chapter 15 of the Houston City Code of Ordinances.
 - e. All arbitrations shall be conducted in Houston, Texas unless the parties agree to another location in writing.

EXHIBIT "D"
EQUAL EMPLOYMENT OPPORTUNITY

1. The contractor, subcontractor, vendor, supplier, or lessee will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, or age. The contractor, subcontractor, vendor, supplier, or lessee will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, sex, national origin, or age. Such action will include, but not be limited to, the following: employment; upgrading; demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation and selection for training, including apprenticeship. The contractor, subcontractor, vendor, supplier or lessee agrees to post in conspicuous places available to employees, and applicants for employment, notices to be provided by the City setting forth the provisions of this Equal Employment Opportunity Clause.

2. The contractor, subcontractor, vendor, supplier, or lessee states that all qualified applicants will receive consideration for employment without regard to race, religion, color, sex, national origin or age.

3. The contractor, subcontractor, vendor, supplier, or lessee will send to each labor union or representatives of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer advising the said labor union or worker's representative of the contractor's and subcontractor's commitments under Section 202 of Executive Order No. 11246, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

4. The contractor, subcontractor, vendor, supplier, or lessee will comply with all provisions of Executive Order No. 11246 and the rules, regulations, and relevant orders of the Secretary of Labor or other Federal Agency responsible for enforcement of the equal employment opportunity and affirmative action provisions applicable and will likewise furnish all information and reports required by the Mayor and/or Contractor Compliance Officer(s) for purposes of investigation to ascertain and effect compliance with this program.

5. The contractor, subcontractor, vendor, supplier, or lessee will furnish all information and reports required by Executive Order No. 11246, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to all books, records, and accounts by the appropriate City and Federal Officials for purposes of investigations to ascertain compliance with such rules, regulations, and orders. Compliance reports filed at such times as directed shall contain information as to the employment practice policies, program, and work force statistics of the contractor, subcontractor, vendor, supplier, or lessee.

6. In the event of the contractor's, subcontractor's, vendor's, supplier's, or lessee's non-compliance with the non-discrimination clause of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part, and the contractor, subcontractor, vendor, supplier, or lessee may be declared ineligible for further City contracts in accordance with procedures provided in Executive Order No. 11246, and such other sanctions may be imposed and remedies invoked as provided in the said Executive Order, or by rule, regulation, or order of the Secretary of Labor, or as may otherwise be provided by law.

7. The contractor shall include the provisions of paragraphs 1-8 of this Equal Employment Opportunity Clause in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontractor or purchase order as the contracting agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event the contractor becomes involved in, or is threatened with litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

8. The contractor shall file and shall cause his or her subcontractors, if any, to file compliance reports with the City in the form and to the extent as may be prescribed by the Mayor. Compliance reports filed at such times as directed shall contain information as to the practices, policies, programs, and employment policies and employment statistics of the contractor and each subcontractor.

EXHIBIT "E"
DRUG POLICY COMPLIANCE AGREEMENT

I, RICHARD WILCOX, MANAGING DIRECTOR (Name) (Print/Type) (Title) Owner or officer of

JEFFERSON WELLS INT'L (Contractor)
(Name of Company)

have authority to bind Contractor with respect to its bid, offer or performance of any and all contracts it may enter into with the City of Houston; and that by making this Agreement, I affirm that the Contractor is aware of and by the time the contract is awarded will be bound by and agree to designate appropriate safety impact positions for company employee positions, and to comply with the following requirements before the City issues a notice to proceed:

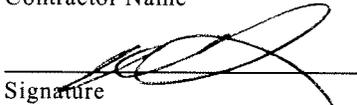
1. Develop and implement a written Drug Free Workplace Policy and related drug testing procedures for the Contractor that meet the criteria and requirements established by the Mayor's Amended Policy on Drug Detection and Deterrence (Mayor's Drug Policy) and the Mayor's Drug Detection and Deterrence Procedures for Contractors (Executive Order No. 1-31).
2. Obtain a facility to collect urine samples consistent with Health and Human Services (HHS) guidelines and a HHS certified drug testing laboratory to perform the drug tests.
3. Monitor and keep records of drug tests given and the results; and upon request from the City of Houston, provide confirmation of such testing and results.
4. Submit semi-annual Drug Policy Compliance Declarations.

I affirm on behalf of the Contractor that full compliance with the Mayor's Drug Policy and Executive Order No. 1-31 is a material condition of the contract with the City of Houston.

I further acknowledge that falsification, failure to comply with or failure to timely submit declarations and/or documentation in compliance with the Mayor's Drug Policy and/or Executive Order No. 1-31 will be considered a breach of the contract with the City and may result in non-award or termination of the contract by the City of Houston.

9-22-08
Date

JEFFERSON WELLS INT'L
Contractor Name


Signature

MANAGING DIRECTOR
Title

**EXHIBIT "F"
DRUG POLICY COMPLIANCE DECLARATION**

I, RICHARD WILCOX MANAGING DIRECTOR owner or officer of
 (Name) (Print/Type) (Title)

JEFFERSON WELLS, INT'L (Contractor)
 (Name of Company)

have personal knowledge and full authority to make the following declarations:

This reporting period covers the preceding 6 months from MARCH to SEPTEMBER 08.

HW Initials A written Drug Free Workplace Policy has been implemented and employees notified. The policy meets the criteria established by the Mayor's Amended Policy on Drug Detection and Deterrence (Mayor's Policy).

_____ Initials Written drug testing procedures have been implemented in conformity with the Mayor's Drug Detection and Deterrence Procedures for Contractors, Executive Order No. 1-31. Employees have been notified of such procedures.

_____ Initials Collection/testing has been conducted in compliance with federal Health and Human Services (HHS) guidelines.

_____ Initials Appropriate safety impact positions have been designated for employee positions performing on the City of Houston contract. The number of employees in safety impact positions during this reporting period is _____.

_____ Initials From _____ to _____ the following test has occurred
 (Start date) (End date)

	Random	Reasonable Suspicion	Post Accident	Total
Number Employees Tested	_____	_____	_____	_____
Number Employees Positive	_____	_____	_____	_____
Percent Employees Positive	_____	_____	_____	_____

Initials

Any employee who tested positive was immediately removed from the City worksite consistent with the Mayor's Policy and Executive Order No. 1-31.

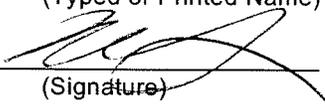
Initials

I affirm that falsification or failure to submit this declaration timely in accordance with established guidelines will be considered a breach of contract.

I declare under penalty of perjury that the affirmations made herein and all information contained in this declaration are within my personal knowledge and are true and correct.

 9.22.08
(Date)

 RICHARD WILCOX
(Typed or Printed Name)

 
(Signature)

 MANAGING DIRECTOR
(Title)

EXHIBIT "G"

**CONTRACTOR'S CERTIFICATION
OF NO SAFETY IMPACT POSITIONS
IN PERFORMANCE OF A CITY CONTRACT**

RICHARD WILCOX, MANAGING DIRECTOR
(Name)(Contractor) (Title)

JEFFERSON WELLS, INT'L
as an owner or officer of (Name of Company)

have authority to bind the Contractor with respect to its bid, and hereby certify that Contractor has no employee safety impact positions, as defined in §5.18 of Executive Order No. 1-31, that will be involved in performing

PROFESSIONAL ACCOUNTING & FINANCIAL SERVICES
(Project)

Contractor agrees and covenants that it shall immediately notify the City of Houston Director of Personnel if any safety impact positions are established to provide services in performing this City Contract.

9.22-08
(Date)

RICHARD WILCOX
(Typed or Printed Name)


(Signature)

MANAGING DIRECTOR
(Title)



**CERTIFICATION OF AGREEMENT TO
COMPLY WITH PAY OR PLAY PROGRAM**

Contractor Name: Jefferson Wells International, Inc. \$ _____
(Contractor/Subcontractor) (Amount of Contract)

Contractor Address: 24 Waterway Ave, Ste 200 The Woodlands, TX 77380

Project No.: [GFS/CIP/AIP/File No.] _____

Project Name: [Legal Project Name] Professional Accounting and Financial Services

In accordance with the City of Houston Pay or Play Program authorized by Ordinance 2007-534, Contractor agrees to abide by the terms of this Program. This certification is required of all contractors for contracts subject to the program. You must agree EITHER to PAY or to PLAY for each covered employee, including those of subcontractors subject to the program.

Yes [] No Contractor agrees to Pay \$1.00 per hour for work performed by covered employees, including covered subcontractors' employees and contract labor, under the contract with the City.

Yes [] No Contractor agrees to offer health benefits to each covered employee, including covered subcontractors' employees that meet or exceed the following criteria:
(1) the employer will contribute no less than \$150 per employee per month toward the total premium cost; and
(2) the employee contribution, if any amount, will be no greater than 50% of the total premium cost.

Yes [] No Contractor agrees to pay on behalf of some covered employees and contract labor and play on behalf of other covered employees, in accordance with program requirements, including subcontractors' employees, if applicable.

Yes [] No If contract labor is utilized the Contractor agrees to report hours worked by the contract laborer and Pay \$1.00 per hour for work performed.

Yes [] No Contractor will comply with all provisions of the Pay or Play Program and will furnish all information and reports requested to determine compliance with program provisions.

Yes [] No For Prime Contractors Only: Contractor will file compliance reports with the City, which will include activity for subcontractors subject to the program, in the form and to the extent requested by the administering department or the Affirmative Action and Contract Compliance Office. Compliance reports shall contain information including, but not limited to, documentation showing employee health coverage and employee work records.

Following Information is Mandatory	
Total No. Of Employees on City Job	TBD
No. Of Employees - "Playing"	30
No. Of Employees - "Paying"	15
No. Of Employees "Exempt"	0

I hereby certify that the above information is true and correct.

[Signature]
CONTRACTOR (Signature)

10/14/08
DATE

Richard Wilcox, Managing Director South Texas
NAME AND TITLE (Print or type)



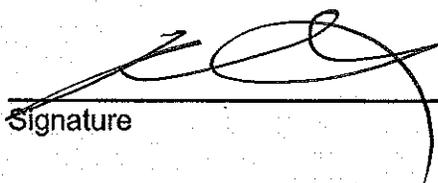
City of Houston
Pay or Play Program
Acknowledgement Form

What this form does. This form acknowledges your awareness of the Pay or Play program. Your signature affirms that you will comply with the requirements of the program if you are the successful bidder/proposer, and ensure the same on behalf of subcontracts subject to the Pay or Play Program.

For more information, contact the Contract Administrator.

Routing. Return this form with your bid or proposal.

I declare under penalty of perjury under the laws of the State of Texas that if awarded a contract, I will comply with the requirements of the Pay or Play Program.



Signature

Richard Wilcox

Print Name

Jefferson Wells International, Inc.

Company Name

Richard.Wilcox@JeffersonWells.com

Email Address

10/14/2008

Date

100286

City Vendor ID

713-860-3900

Phone Number