











## **Manner of Payment**

It is understood that progress payments will be made on the basis of hours of work completed in accordance with the project cost proposal. Interim billings shall cover a period of not less than a calendar month. The engagement will be billed monthly during the course of the engagement. Ten percent (10%) of the fee will be withheld and not billed until delivery of the final reports.

## **Unlimited phone support**

In order to properly serve our clients, we need to know what the issues affecting them are. We realize, however, that clients are sometimes hesitant to call their existing firms as they are afraid they will be “nickel and dimed” with fees for phone calls. To encourage regular contact with our clients, we offer unlimited phone support throughout the year. Because we will provide ongoing access to the accounting, auditing, and business advice you need on a fixed-price basis, you will not be inhibited from seeking timely advice by fear of the meter endlessly running. We want to offer you access to the accumulated wisdom of the firm through CPAs with substantial experience who can help you achieve your goals.

While the fixed fee audit entitles each client to unlimited consultation with us, if your question or issue requires additional research and/or analysis beyond the phone conversation, this additional work may be subject to an additional price negotiation prior to the additional services being performed.

## **Standard Contract**

Our standard contract takes the form of an engagement letter which is provided prior to the commencement of work.