



August 12, 2014

Florida Commission on Community Service
d/b/a Volunteer Florida and
Volunteer Florida Foundation, Inc.
3800 Esplanade Way, Suite 180
Tallahassee, Florida 32311

We look forward to the opportunity to assist the accounting department of Florida Commission on Community Service d/b/a Volunteer Florida and Volunteer Florida Foundation, Inc. This letter outlines our understanding of the terms and objectives of the engagement for the month starting with September 30, 2014.

We will provide the following services monthly for work in connection with accounting records:

- Reconcile all bank accounts.
- Process and record vendor invoices and prepare checks for signature weekly.
- Review total line item expenses on sub-recipient invoices compared to coding in general ledger, review posting of sample line items from sub-recipient invoices to coding in general ledger and prepare checks for signature weekly or ACH for processing weekly.
- Maintain vendor file setup based on management approval.
- Record cash and electronic deposits.
- Prepare and record monthly payroll activity in the general ledger.
- Prepare quarterly payroll tax returns.
- Make journal entries to the general ledger that will be approved by management for any items noted requiring reclassification.
- Prepare monthly invoice to be filed with the Division of Emergency Management.
- Process monthly retirement payment utilizing the Florida Retirement System website and reconcile payment requirements with the accounting system.

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- Process monthly payroll tax and other benefit payments and reconcile with the accounting system.
- Perform the following specific month end close procedures:
 - Record monthly post-closing journal entries.
 - Reconcile balance sheet accounts.
 - Generate monthly financial reports including Statement of Net Assets, Statement of Revenues and Expenses – Budget to Actual, and Cash Flow Statement and supplemental schedules as needed.

Management is responsible for management decisions and functions, and for designating a competent employee to oversee any consulting services we provide. Management is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Management agrees to open and review all bank statements for improprieties or fraudulent activity prior to providing the bank statement to James Moore & Co., P.L. to prepare the bank reconciliation. Management is responsible for preventing and detecting fraud. Management is responsible for identifying and ensuring that the entity complies with the laws and regulations applicable to its activities. Management is responsible for making all financial records and related information available to us.

Our fees for this work will be as follows:

| | |
|---|-----------------|
| Florida Commission on Community Service d/b/a Volunteer Florida | \$2,850 monthly |
| Volunteer Florida Foundation, Inc. | \$900 monthly |

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. This engagement letter will remain in effect from the date of signature through June 30, 2015. This engagement letter may be renewed for an additional year at the option of both parties. Any renewal will be evidenced by an engagement letter.

It is the policy of James Moore & Co. P.L. (the Firm), to keep records related to this engagement for seven years after the completion of our services (the "retention period"), as specified by the Firm's Record Retention and Destruction Policy. However, the Firm does not keep any original client provided records. Client provided records will be returned to you at the completion of the engagement. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by us (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, etc.) will remain part of the

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engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. At the expiration of the retention period, the related engagement records will be destroyed. However, the related engagement records will not be destroyed regardless of the retention period, if the Firm has knowledge of potential or pending litigation and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said litigation and/or investigation. If it is determined that the records in question are relevant to the litigation and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending litigation or investigation may not be public knowledge, we request that you inform us of any such litigation or investigation in a timely manner. Likewise, as it may not be public knowledge when the litigation or an investigation has been concluded, we request that you inform us when all litigation or investigation has been concluded so that the litigation hold may be lifted and the records related to our engagement destroyed in accordance with our Record Retention and Destruction Policy. Your signature below authorizes us, that upon the expiration of the seven year period, the Firm is free to destroy all records related to this engagement.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

James Moore & Co., P.L.

JAMES MOORE & CO., P.L.

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The services described in the foregoing letter are in accordance with our requirements. The terms described in the letter are acceptable to us and are hereby agreed to.

Florida Commission on Community Service
d/b/a Volunteer Florida

By J. J. M. M.
Date 8/19/14

The services described in the foregoing letter are in accordance with our requirements. The terms described in the letter are acceptable to us and are hereby agreed to.

Volunteer Florida Foundation, Inc.

By J. J. M. M.
Date 8/19/14