

MINUTES
BERRYVILLE TOWN COUNCIL
Tuesday, May 10, 2011
Berryville-Clarke County Government Center
Regular Meeting
7:30 p.m.

Roll:

Town Council:

Present: Wilson Kirby, Mayor; Harry Lee Arnold, Jr., Recorder; Mary Daniel; Allen Kitzelman; David Tollett; Lawrence Russell, III

Staff: Keith Dalton, Town Manager; Neal White, Chief of Police; Christy Dunkle, Assistant Town Manager/Planner; Desirée Moreland, Assistant Town Manager/Treasurer; Celeste Heath, Town Clerk

Press: Rebecca Layne, Winchester Star; Mike Dowling, ClarkeDailyNews.com

1. Public Hearing: The Town of Berryville proposes to adopt a budget for 2011-2012.

Mayor Kirby opened the public hearing at 7:30 p.m. There were no public comments. The Public Hearing was closed at 7:31 p.m.

2. Public Hearing: The Town of Berryville proposes to increase the sewer user rate from \$12.50 per 1,000 gallons of water used to \$14.00 per 1,000 gallons of water used.

Mayor Kirby opened the public hearing at 7:31 p.m. There were no public comments. The Public Hearing was closed at 7:32 p.m.

3. Public Hearing: The Town of Berryville proposes to amend the boundaries of the four Wards, the boundaries would be revised so as to effect an even distribution of the population of the Town.

Mayor Kirby opened the public hearing at 7:32 p.m. There were no public comments. The Public Hearing was closed at 7:33 p.m.

**BERRYVILLE TOWN COUNCIL
PUBLIC HEARING NOTICE**

The Berryville Town Council will hold the following public hearings at 7:30 p.m., or as soon after as these matters may be heard, on Tuesday, May 10, 2011, in the Main Meeting Room, Second Floor, of the Berryville-Clarke County Government Center, 101 Chalmers Court, Berryville, Virginia to consider the following:

1) FY 2010-2011 Budget

Resources and Revenues	BUDGET SUMMARY FY 10-11	2010 DRAFT FY 11-12
GENERAL FUND		
Fund Balance	\$470,548.15	\$765,072.07
Revenue from Local Sources	\$1,668,392.00	\$1,615,825.00
Revenue from State Sources	\$443,782.00	\$454,048.00
Total	\$2,582,722.15	\$2,835,945.07
WATER FUND		
Fund Balance	\$447,063.35	\$426,821.00
Revenue from Local Sources	\$584,100.00	\$684,100.00
Availability Fees	\$0.00	\$55,125.00
Revenue from CCSSB	\$240,000.00	\$0.00
Total	\$1,371,163.35	\$1,176,046.00
SEWER FUND		
Fund Balance	\$1,045,100.00	\$1,400,100.00
Availability Fees	\$0.00	\$228,875.00
Revenue from WOF Grant	\$5,000,000.00	\$5,117,200.00
Revenue from CIP Loan	\$5,000,000.00	\$5,882,800.00
Total	\$12,245,100.00	\$12,638,975.00
TOTAL RESOURCES AND REVENUES	\$16,199,005.50	\$16,650,866.07
Expenses and Reserves		
GENERAL FUND		
Maintenance and Operational	\$2,274,663.00	\$2,374,078.40
Debt Service	\$121,476.00	\$211,476.00
Capital Reserves and Expenses	\$72,850.00	\$120,000.00
Contingency	\$113,733.15	\$118,703.92
Total	\$2,582,722.15	\$2,824,258.32
WATER FUND		
Maintenance and Operational	\$624,467.50	\$647,470.00
Debt Service	\$137,893.00	\$68,050.00
Capital Reserves and Expenses	\$577,509.00	\$423,000.00
Contingency	\$31,223.35	\$32,373.50
Total	\$1,371,163.35	\$1,177,893.50
SEWER FUND		
Maintenance and Operational	\$488,168.00	\$510,235.00
Debt Service	\$99,504.00	\$44,753.00
Capital Reserves and Expenses	\$11,642,988.60	\$12,058,475.25
Contingency	\$24,409.40	\$25,511.75
Total	\$12,245,100.00	\$12,638,975.00
TOTAL EXPENSES AND RESERVES	\$16,199,005.50	\$16,635,026.82

2) Proposed Increase in Sewer User Rate

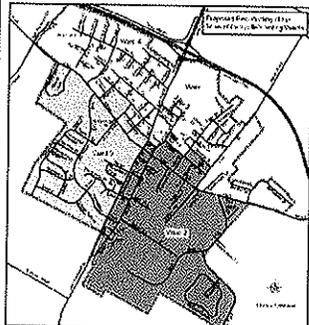
A proposed increase in the sewer user rate from \$12.50 per 1,000 gallons of water used to \$14.00 per 1,000 gallons of water used. Adoption of a rate of \$14.00 per 1,000 gallons of water used would constitute a sewer rate increase of \$1.50 per 1,000 gallons of water used or an increase of 12%. The combined water and sewer rate would increase from \$19.07 per 1,000 gallons use to \$20.57 per 1,000 gallons used or an increase of 7.86%. This proposed increase is the second of four annual increases provided for in the Town's business plan submitted as a part of the loan package for the new wastewater treatment plant.

This increase, if approved, will become effective and will apply to the July 30, 2011 billing (usage after June 25, 2011.) No increase in the water user rate is proposed.

3) Proposed Changes to Town's Ward Boundary Map

Proposed adoption of an Ordinance pursuant to the Charter of the Town of Berryville, Chapter 1, Section 1.3, by which the Town of Berryville shall be divided into four (4) Wards, and by which Ordinance the boundaries of the four wards shall be determined so as to evenly distribute the population of the Town of Berryville. Pursuant to the Charter of the Town of Berryville, Chapter 3, Section 3.1, the Council of the town shall consist of a Mayor, a Recorder, and four (4) Council Members, all of who are elected at large by all the qualified voters of the Town. The four (4) Council Members, however shall reside one in each for (4) Wards of the Town.

A map of the proposed boundaries of the four Wards, which boundaries would be revised by the proposed Ordinance so as to effect an even distribution of the population of the Town pursuant to the 2010 U.S. Census is published below.



Copies of pertinent information, including the full proposed budget, may be examined at the Berryville Town Office, Berryville-Clarke County Government Center, 101 Chalmers Court, Berryville, Virginia during regular business hours. Additional information may be obtained by calling the Town Business Office at 540-955-1099.

Any person desiring to be heard regarding these proposals should appear at the appointed time and place. Written copies of statements at public hearings are requested but not required. The Town of Berryville does not discriminate against disabled people in admission or access to its programs and activities. Accommodations will be made for disabled people upon prior request.

By order of the Town Council
Keith R. Dallon, Town Manager

4. Call to Order: Wilson Kirby, Mayor

Mayor Kirby called the regular meeting to order at 7:33 p.m.

5. Approval of Minutes

April 12, 2011

Upon motion by Council member Tollett, seconded by Council member Kitselman, the minutes of the April 12, 2011 meeting were approved with one absent (Daniel).

6. Citizen's Forum

Elaine Dennison of the Barns of Rose Hill spoke about the impact of the visitor's center at the Barns and their intended mission.

Council member Daniel arrived at 7:35 p.m.

Stan Kerns, representing the Barns of Rose Hill, spoke about the construction progress at the Barns.

7. Report of the Mayor

Mayor Kirby reported on several ribbon cuttings for new businesses in town. He also spoke about the Wendy's tasting event that will take place on May 11, 2011. He congratulated Berryville Main Street for sprucing up the planters on Main Street. He also praised Public Works for their work on cleaning up downtown. He said that he is pleased that Wendy's chose to come to Berryville.

8. Planning and Zoning Matters: Christy Dunkle

Ms. Dunkle presented the draft 2035 Rural Long Range Transportation Plan. She noted that it includes improvements on Jack Enders Boulevard to Route 340.

Clarke County High School Update

Ms. Dunkle reported that a progress meeting was held on April 5. She said that the path is fully functioning and that there are frequent E&S inspections because of the amount of rainfall this month.

Barns of Rose Hill Update

Ms. Dunkle said that she had nothing to add to Mr. Kerns' report but that the stone work looks great.

6. Report of Town Manager

Hydrant Use Policy

Mr. Dalton said that the purpose of the policy is to protect the water system from damage and contamination and encapsulates the rules for the use of hydrants and how bulk water haulers are dealt with. He said that he hopes the Streets and Utilities Committee can review the draft policy and report back to the Town Council at the next regular council meeting.

Proposed Sewer Rate Increase

Mr. Dalton explained that as part of the bond approval for the new wastewater treatment plant the Town Council was required to adopt a business plan to make sure that revenues met debt service requirements. This planned rate increase was part of that business plan.

Upon motion by Recorder Arnold, seconded by Council member Russell the Council of the Town of Berryville adopted the attached Ordinance prescribing sewer service charges pursuant to Chapter 17, Article IV, Section 17-50 of the Code of the Town of Berryville.

VOTE:

Recorded Vote:

Ayes:

Wilson Kirby, Mayor
Harry Lee Arnold, Jr., Recorder
Mary Daniel
Allen Kitselman
David Tollett
Lawrence Russell, III

Nays:

None

Abstain:

None

Absent During Vote:

None

TOWN OF BERRYVILLE
AN ORDINANCE PRESCRIBING SEWER SERVICE CHARGES
PURSUANT TO CHAPTER 17, ARTICLE IV, SECTION 17-50
OF THE CODE OF THE TOWN OF BERRYVILLE

Date: May 10, 2011

Motion By: Harry Lee Arnold, Jr., Recorder

Second By: Lawrence Russell, III

BE IT ORDAINED, by the Council of the Town of Berryville, pursuant to Chapter 17, Article IV, Section 17-50 of the Code of the Town of Berryville, that effective June 25, 2011 charges for sewer services rendered by the Town of Berryville shall be fourteen dollars (\$14.00) per one thousand (1000) gallons of water used.

VOTE:

Aye: Wilson Kirby, Mayor
Harry Lee Arnold, Jr., Recorder
Mary Daniel
Allen Kitselman
David Tollett
Lawrence Russell, III

Absent: None

Abstain: None

SIGNED: Wilson Kirby DATE: May 10, 2011
Wilson Kirby, Mayor

ATTEST: Harry Lee Arnold, Jr. DATE: May 10, 2011
Harry Lee Arnold, Jr., Recorder

Ward Boundary Ordinance

Mr. Dalton explained that when the 2010 Census figures are applied to the existing Ward boundaries, a disparity in population in each of the wards is revealed. In accordance with the Town Charter, the population of these wards must be evenly distributed with a 5% margin. Mr. Dalton explained that if this proposed change is approved by the Town Council it must go to the Department of Justice for pre-clearance approval. He noted that special elections are now required if a Town Council seat becomes vacant, so it would be good to get the Justice Department pre-clearance as soon as possible.

Mr. Dalton presented a map of the current ward configuration and said that when the 2010 Census figures are applied to the existing Ward boundaries, a significant disparity in population is revealed as follows:

Population by Ward before adjustment:	WARD 1	1,150
	WARD 2	881
	WARD 3	1,168
	WARD 4	986

He said that if the proposed changes were adopted the population by Ward would be:

WARD 1	1,062
WARD 2	1,024
WARD 3	1,038
WARD 4	1,061

Mayor Kirby asked if there was any public comment on this matter. Mr. Dalton said that there were no public comments in the Town Offices. Mr. Dalton noted that each Council member is still elected at large. Council member Daniel asked if there is a population point at which that changes. Mr. Dalton said that there is not to his knowledge such a population point.

Upon motion by Council member Daniel, seconded by Council member Kitselman the Council of the Town of Berryville adopted the attached Ordinance establishing boundaries for the division of the Town of Berryville into Four Wards Pursuant to Section 1.3 of the Charter of the Town of Berryville, Virginia.

VOTE:

Recorded Vote:

Ayes:	Wilson Kirby, Mayor
	Harry Lee Arnold, Jr., Recorder
	Mary Daniel
	Allen Kitselman
	David Tollett
	Lawrence Russell, III
Nays:	None
Abstain:	None
Absent During Vote:	None

WARD BOUNDARY ORDINANCE

AN ORDINANCE ESTABLISHING BOUNDARIES FOR THE DIVISION OF THE TOWN OF BERRYVILLE INTO FOUR WARDS PURSUANT TO SECTION 1.3 OF THE CHARTER OF THE TOWN OF BERRYVILLE, VIRGINIA

WHEREAS, The Charter of the Town of Berryville, Chapter 1, Section 1.3, provides that the Town of Berryville shall be divided into four Wards, and further, that the boundaries of such wards shall be established by the Town Council by Ordinance; and

WHEREAS, The Charter of the Town of Berryville, Chapter 3, Section 3.1 provides, in pertinent part, that the Mayor and Recorder shall be elected from the Town at large, and further that the four Council members shall reside one in each ward of the town, but shall be elected at large by all of the qualified voters of the Town; and

WHEREAS, federal and/or state constitutional requirements and legislation require that the ward boundaries effect an even distribution of population within a permitted deviation of plus or minus five percent of such population within each such ward; and

WHEREAS, As a result of the 2010 Census, the Town Council of the Town of Berryville finds it necessary to revise the boundaries of the four wards in town to effect an even distribution of population;

NOW, THEREFORE, BE IT ORDAINED, by the Council of the Town of Berryville, that the boundaries of the four Wards of the Town of Berryville shall be, and hereby are established as set forth herein following and as set forth on the map of the Town of Berryville attached hereto (Exhibit A):

WARD ONE (1): Ward 1: All that property contained herein:
Beginning at the northeastern corner of the corporate limits and extending southward along the corporate limits to Business Route 7 (Main Street) then extending west along the northern side of Main Street to First Street then extending north along First Street to the intersection of First and Cameron streets then extending west along Cameron Street to the intersection of Cameron and Page streets then extending south along Page Street to the intersection of Page and Liberty streets then extending west along Liberty Street to the intersection of Liberty Street and a private lane known as Price's Lane then extending north along Price's Lane to the terminus of Osborne Street then extending west along Osborne Street to the intersection of Osborne and Church streets then extending north to the intersection of Church and Bundy streets then extending west along Bundy Street to the intersection of Bundy and Buckmarsh streets then extending north along Buckmarsh Street to the corporate limits then extending generally in a easterly direction along the corporate limits to close the loop with the northeastern corner of the corporate limits.

WARD TWO (2): All that property contained herein:
Beginning at the southeastern corporate limits then extending generally in a westerly direction along the corporate limits to Buckmarsh Street then extending north along

Buckmarsh Street to the intersection of Buckmarsh and Academy streets then extending east along Academy Street to the intersection of Academy and Church streets then extending north along Church Street to the intersection of Church and Osborne streets then extending east along Osborne Street to its terminus then extending south along the private lane known as Price's Lane to the intersection of Price's Lane and Liberty Street then extending east along Liberty Street to the intersection of Liberty and Page streets then extending north along Page Street to the intersection of Page and Cameron streets then extending east along Cameron Street to the intersection of Cameron and First streets then extending south along First Street to the intersection of First and Main streets then extending east along Main Street to the corporate boundary then extending generally in a southerly direction along the corporate limits to close the loop with the southeastern corporate limits.

WARD THREE (3): All that property contained herein:

Beginning at the southwestern corporate limits then extending generally in a northerly direction along the corporate limits to Main Street then extending east along Main Street to the intersection of Main and Dorsey streets then extending north along Dorsey Street to the intersection of Dorsey and Treadwell streets then extending east along Treadwell Street to the intersection of Treadwell and Smith streets then extending south along Smith Street to the intersection of Smith and Academy streets then extending east along Academy Street to the intersection of Academy and Buckmarsh streets then extending south along Buckmarsh Street to the corporate limits then extending west along the corporate limits to close the loop with the southwestern corporate limits.

WARD FOUR (4): All that property contained herein:

Beginning at the northwestern corporate limits then extending generally in a easterly direction along the corporate limits to Buckmarsh Street then extending south along Buckmarsh Street to the intersection of Buckmarsh and Bundy streets then extending east along Bundy Street to the intersection of Bundy and Church Streets then extending south along Church Street to the intersection of Church and Academy streets then extending west along Academy Street to the intersection of Academy and Buckmarsh streets then extending north along Buckmarsh Street to the intersection of Buckmarsh and Academy streets then extending west along Academy Street to the intersection of Academy and Smith streets then extending north along Smith Street to the intersection of Smith and Treadwell streets then extending west along Treadwell Street to the intersection of Treadwell and Dorsey streets then extending south along Dorsey Street to the intersection of Dorsey and Main streets then extending west along Main Street to the corporate limits then extending generally in a northerly direction along the corporate limits to close the loop with the northwestern corporate limits.

Approved this 10th day of May 2011, to be effective immediately.

SIGNED: Wilson Kirby
Wilson Kirby, Mayor

I hereby certify that the foregoing ordinance was duly adopted by the Town Council of the Town of Berryville, Virginia, in a meeting assembled May 10, 2011.

ATTEST: Harry Lee Arnold, Jr.
Harry Lee Arnold, Jr., Recorder

7. Standing Committee Reports

a) BADA Liaison – Allen Kitselman

Nothing to add to Planner’s report.

b) Budget Finance / CIP – Jay Arnold

Upon motion by Council member Daniel, seconded by Recorder Arnold , the minutes of the April 27, 2011 Budget and Finance Committee meeting were unanimously approved.

Recorder Arnold reported that the Committee met, along with Mr. Dalton and Ms. Moreland with four firms that bid on the auditing contract. He said that all of the firms had good proposals but there was one that the Committee felt would be the best for the job. That firm is Robinson, Farmer, Cox, Associates.

Upon motion by Recorder Arnold, seconded by Council member Daniel the Council of the Town of Berryville approved the attached Contract to Audit Accounts (Attachment 1) and authorized the Town Manager to execute the Contract on behalf of the Town.

VOTE:

Recorded Vote:

Ayes:

Wilson Kirby, Mayor
Harry Lee Arnold, Jr., Recorder
Mary Daniel
Allen Kitselman
David Tollett
Lawrence Russell, III

Nays:

None

Abstain:

None

Absent During Vote:

None

c) Community Improvements – Allen Kitselman

Council member Kitselman said that the Farmer’s Market opens this Saturday from 8 a.m. to noon. He said that the Rich Rau Memorial Bike Tour is on May 21.

d) Planning Commission – Lawrence Russell - Nothing to add to Planner’s report.

e) Police and Security – Mary Daniel

Chief White said that the Committee has been working hard on the auxiliary officer’s program. He explained how the program might work and that only certified law enforcement officers could participate. He said that Virginia’s Line of Duty Act requires that volunteers receive line of duty death benefits.

Council member Daniel said that this program was run past our attorney and insurance company and passed their scrutiny. She said that this General Order and Ordinance create two groups of volunteers, uniformed and administrative.

Upon motion by Council member Daniel, seconded by Council member Tollett the Council of the Town of Berryville adopted the attached General Order 32 – Auxiliary Officer Program (Attachment 2).

VOTE:

Recorded Vote:

Ayes: Wilson Kirby, Mayor
Harry Lee Arnold, Jr., Recorder
Mary Daniel
Allen Kitselman
David Tollett
Lawrence Russell, III

Nays: None

Abstain: None

Absent During Vote: None

Upon motion by Council member Daniel, seconded by Council member Tollett the Council of the Town of Berryville approved the attached ordinance adopting Article V, Police Department; Section 2-69, Auxiliary Police Officers of the Code of the Town of Berryville.

VOTE:

Recorded Vote:

Ayes: Wilson Kirby, Mayor
Harry Lee Arnold, Jr., Recorder
Mary Daniel
Allen Kitselman
David Tollett
Lawrence Russell, III

Nays: None

Abstain: None

Absent During Vote: None

AN ORDINANCE ADOPTING
ARTICLE V POLICE DEPARTMENT;
SECTION 2-69 AUXILIARY OFFICERS

BE IT ORDAINED, by the Council of Town of Berryville, that Article V Police Department; Section 2-69 Auxiliary Police Officers, of the Code of the Town of Berryville, is adopted as attached.

Motion By: Mary Daniel

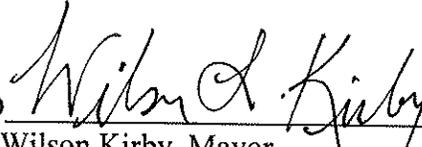
Second By: David Tollett

VOTE:

Recorded Vote:

Ayes:	Wilson Kirby, Mayor Harry Lee Arnold, Jr., Recorder Mary Daniel Allen Kitselman David Tollett Lawrence Russell, III
Nays:	None
Abstain:	None
Absent During Vote:	None

SIGNED


Wilson Kirby, Mayor

Date: May 10, 2011

ATTEST:


Harry Lee Arnold, Jr., Recorder

Date: May 10, 2011

Article V, Section 2-69

Auxiliary Police Officers

- (a) The Chief of Police, with the approval of the Town Manager, is hereby authorized to appoint auxiliary police officers as he deems necessary, not to exceed the number of four (4).
- (b) The Chief of Police, with the approval of the Town Manager, shall establish rules and regulations concerning the operation of the Auxiliary Police Officers, including their uniforms, equipment, and training.
- (c) People appointed as Auxiliary Police Officers shall be of good character. Their appointment shall be revocable at any time by the Chief of Police or the Town Manager.
- (d) The Auxiliary Police Officers may be called into service as deemed necessary by the Chief of Police, or by the Town Manager. Said Auxiliary may also be called into service at such times as there are insufficient numbers of regular Police Officers to preserve the peace, safety and good order of the Town and at any time for the purpose of training.
- (e) Only those who have met the training requirements established by the Department of Criminal Justice Services, under section 9-170 of the Code of Virginia, as amended, or its successor statute, shall have all the powers and authorities and immunities of constables at common law and shall have all the power and authority and immunities of full-time law enforcement officers.
- (f) Auxiliary Police Officers shall wear the prescribed uniform established by department General Orders when called into service.
- (g) People appointed as Auxiliary Police Officer shall serve without compensation.
- (h) People appointed as Auxiliary Police Officers may not engage in employment, which may occasionally require the use of their police powers in the performance of such employment unless such employment is specifically approved by the Town Manager.

f) Streets and Utilities – Wilson Kirby

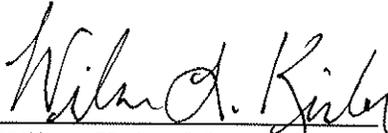
Mayor Kirby reported that the Committee will meet on May 25 at 1 p.m.

g) Personnel / Appointments – Jay Arnold

Nothing to add.

8. Adjourn

Upon motion by Council member Kitselman, seconded by Council member Daniel and passed, the Council meeting was adjourned at 8:02 p.m.



Wilson Kirby, Mayor



Harry Lee Arnold, Jr., Recorder

CONTRACT TO AUDIT ACCOUNTS
OF TOWN OF BERRYVILLE, VIRGINIA

This agreement, made this 10th day of May, 2011, by and between Robinson, Farmer, Cox Associates, P.O. Box 6580, Charlottesville, Virginia 22906, hereinafter referred to as the Auditor, and the Town of Berryville, Virginia hereinafter referred to as the Governmental Unit, as follows:

1. The Auditor shall audit the financial statements of the Town of Berryville, Virginia for the period beginning July 1, 2010, and ending June 30, 2011. The Town has the right to extend this contract each of the four following fiscal years in accordance with request for proposal No. FIN 01-FY11.
2. The Auditor shall conduct his audit and render his report in accordance with generally accepted government auditing standards as defined by *Government Auditing Standards* issued by the Comptroller General of the United States; and as specified in section 2 scope of work in accordance with request for proposal No. FIN 01-FY11. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by Auditor to be necessary in the circumstances.
3. It is agreed that generally accepted government auditing standards include a review of the Governmental Unit's system of internal control and accounting as same relates to accountability of funds; that the Auditor will make a written report, which shall be a part of the written report of audit, to the Town of Berryville, Virginia setting forth his findings, together with his recommendations for improvement.
4. The Auditor shall, after completing his audit, submit to the Town of Berryville, Virginia a written report of audit. This report will include, at least, the financial statements and notes thereto prepared in accordance with generally accepted accounting principles, supplementary information requested by the client or required for full disclosure under the law and the auditor's opinion on the material presented.
5. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstance, the Auditor shall inform the Town of Berryville, Virginia in writing of the need for such additional investigation and the additional investigation and the additional compensation required therefore.
6. There are no special provisions, except: the Town of Berryville, Virginia reserves the right to renew this contract annually subject to a negotiated fee and continued satisfactory performance.
7. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the auditor a fee as follows:

June 30, 2011	\$14,500
June 30, 2012	14,700
June 30, 2013	14,900
June 30, 2014	15,100
June 30, 2015	15,300

Should the Town require single audit in any year an additional fee of \$2,000 will be added to the fees stated above.

Ancillary services in addition to the audit will be billed at our standards hourly rates plus actual out-of-pocket expenses. Our hourly rate structure is as follows:

Senior Partner	\$150
Audit Manager	125
Senior Accountant	100
Junior Accountant	75
Other staff	50

8. Compliance with Applicable Laws

a. Equal Opportunity Laws

The Auditor agrees not to discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the employer.

b. Anti-Collusion Statement

The Auditor hereby certifies that this proposal is not a result of, or affected by, any act of collusion with another person engaged in the same line of business, or any act of fraud punishable under the Virginia Governmental Frauds Acts.

c. Contingency Fee Warrant

The Auditor hereby warrants that we have not paid or agreed to pay any company or person a fee, commission, percentage, brokerage fee, gift, or any other consideration upon the award or making of this agreement.

9. There are no other agreements between the parties hereto and not other agreements relative hereto shall be enforceable unless entered into in writing between the parties hereto.

Robinson, Farmer, Cox Associates
 Certified Public Accountants

Town of Berryville, Virginia

By: _____
 Member

By: _____
 Town Manager

TOWN OF BERRYVILLE, VIRGINIA
PROPOSAL TO PROVIDE AUDIT SERVICES

RFP #FIN 01-FY11

FISCAL YEAR ENDING
JUNE 30, 2011

Please Respond To:

David L. Hughes, Member
Robinson, Farmer, Cox Associates
4343 Plank Road, Suite 100
Fredericksburg, Virginia 22407
Email: dhughes@rfca.com
Ph: (540) 548-4450 Fax: (540) 548-4453

April 15, 2011

TOWN OF BERRYVILLE, VIRGINIA
PROPOSAL TO PROVIDE AUDITING SERVICES
FISCAL YEAR ENDING JUNE 30, 2011

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ROBINSON, FARMER, COX ASSOCIATES

PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

April 15, 2011

Ms. Desiree Moreland, Treasurer
Town of Berryville, Virginia
101 Chalmers Court, Suite A
Berryville, Virginia 22611

Dear Ms. Moreland:

We are pleased to submit our proposal to audit the financial statements of the Town of Berryville, Virginia for the fiscal year ending June 30, 2011. This proposal has been organized to comply with your Request for Proposal #FIN01-FY11 to Provide Audit Services.

Robinson, Farmer, Cox Associates, Certified Public Accountants, will perform an audit in accordance with generally accepted auditing standards. Accordingly, it will include such tests of the accounting records and such other auditing procedures as we deem necessary and appropriate in order to express our opinion on the financial statements. It is not contemplated that we will make a detailed examination of all transactions such as would be necessary to disclose all differences or irregularities which may have occurred. As part of our audit, a compliance review will be conducted in connection with our review of the Town's system of internal control and if applicable, our management letter.

Our field work will commence in May of each year with draft reports and management letter submitted prior to October 15th. The financial report will be delivered no later than November 15. We shall also prepare such other schedules and analysis as may be required by other state and federal agencies related to the audit.

The audit will be managed and staffed from our Fredericksburg office as outlined in the body of this proposal. The personnel assigned to this engagement possess significant experience in auditing municipalities throughout the Commonwealth of Virginia.

The Audit Approach presents a summary of the major audit tasks and the target work dates for the engagement. Town audit tasks identified within the Outline of Audit Task Responsibilities are in accordance with your request for proposal.

Our audit procedures anticipate that the client's informational technology activities will be reviewed and controls assessed for reliance in accordance with generally accepted auditing standards. Additionally, we anticipate normal and customary support in this area for such tasks as account access, sampling and confirmation preparation.

Robinson, Farmer, Cox Associates represents that we currently serve as the auditor for numerous local governments and public service authorities in the Commonwealth of Virginia. We are currently under contract with entities that have a business relationship with the Town of Berryville. Our relationships with other entities do not impair the firm's independence with respect to the Town of Berryville as defined by the ethical requirements of the American Institute of Certified Public Accountants.

FREDERICKSBURG OFFICE
STREET ADDRESS

4343 PLANK ROAD, SUITE 100
FREDERICKSBURG, VIRGINIA 22407
TELEPHONE: (540) 540-4450
FAX: (540) 540-4453

E-MAIL: rffc@rfca.com
INTERNET: www.rfca.com



RFCA.COM

Charlottesville
Christiansburg
Fredericksburg
Richmond
Verona

The Request for Proposals specifies the contract shall be for a one year period with four (4) renewal periods. Audit fees will be negotiated in accordance with applicable state and local laws.

Robinson, Farmer, Cox Associates represents that we shall provide adequate supervision of the audit on a day-to-day basis. Further, we shall retain our working papers and make them available to the Town and any other authorized agencies.

Should any questions arise concerning this proposal, please contact:

NAME / ADDRESS

David L. Hughes, Member
4343 Plank Road, Suite 100
Fredericksburg, Virginia 22407
(540) 548-4450

We represent that this proposal meets or exceeds the requirements of your Request for Proposal for Auditing Services. We agree to abide by all terms and conditions of the Request for Proposal during the term of the resulting contract. All requirements stated in the request for proposals are acceptable and will become a part of the final contract.

Thanking you for your consideration, we remain

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES



David L. Hughes
Certified Public Accountant
Member

ROBINSON, FARMER, COX ASSOCIATES
DESCRIPTION OF FIRM

Robinson, Farmer, Cox Associates is a regional firm of certified public accountants and consultants serving clients throughout the Commonwealth of Virginia. Since the firm's founding in 1953 by Daniel A. Robinson, Sr., it has enjoyed the reputation as the leading public accounting firm in the practice of governmental accounting, auditing, and consulting services to local governments and nonprofit entities in Virginia. While the firm does provide diversified services to non-governmental clients in the areas of accounting, auditing, taxes, fiscal planning, and consulting services, approximately 75% of its practice is devoted to local government and nonprofit services.

The firm has maintained a leadership role in the accounting, auditing and financial reporting requirements for Virginia counties and cities by the active participation of members of the firm and staff in such activities as the following:

Program participants in the annual meeting of Virginia Association of Counties (VACO) and the Local Government Officials Conference (LGOC).

- Participants in Virginia meetings of the Governmental Finance Officers Association (GFOA).
- Members of the firm and staff play an active role in committee assignments for various professional organizations and State agencies such as: (1) the Virginia Society of Certified Public Accountants Committee on Governmental Accounting and Auditing, reviewing proposed legislative changes dealing with the audits of Virginia counties; (2) the Virginia Chapter of the Governmental Financial Officers Association Committee on Local Governmental Reporting, reviewing proposed legislative changes dealing with local government organization and financial reporting; and, (3) Auditor of Public Accounts of the Commonwealth of Virginia Committee on Local Government and Financial Reporting.
- Served as auditor and advisor to various associations representing local government officials in Virginia.
- Active in implementation of GASB Statement No. 34 through participation in committees of the Virginia GFOA and Auditor of Public Accounts.

RFC:

Virginia's
premier
source of
financial
expertise
for over
50 years.

Through the years, by serving as the auditor and advisor in financial planning for various Virginia counties, the firm has assisted Virginia counties in receiving equitable settlements and awards in the final settlement of annexation suits and inter-governmental reimbursement agreements. The firm took the initiative to review revenue sharing entitlements received by Virginia localities which subsequently resulted in approximately 70% of the Virginia localities receiving more equitable revenue sharing entitlements.

The firm has assisted the County of Accomack, County of Albemarle, County of Augusta, County of Culpeper, County of Frederick, County of Gloucester, County of King George, County of King William, County of Louisa, County of Prince George, City of Fairfax, City of Fredericksburg, City of Manassas Park, City of Martinsville, City of Suffolk, Virginia, Rapidan Service Authority, Rivanna Water and Sewer Authority, Fauquier County Water and Sanitation Authority, Albemarle County Service Authority, King George County Service Authority and the Charlottesville-Albemarle Airport Authority in obtaining the GFOA Certificate of Achievement. Further, the firm is actively involved in assisting other localities and authorities who will be applying for the Certificate in future years.

The firm has provided over the years a variety of consultation services to its governmental clients:

- Consultation in the preparation of official statements and other data to be used in connection with the issuance of both revenue and general obligation bonds. The firm has enjoyed an excellent professional relationship with all major Virginia municipal investment firms and bond counsel.

- Consultation in intergovernmental matters, such as:
 1. Transition of Towns to City status,
 2. Form of government studies, incorporation and consolidation,
 3. Annexation impact analysis,
 4. Utility rate requirements, and
 5. Financial reporting and formulae analysis of inter-governmental agreements.

- Consultation in administration and financial management, such as:
 1. Financial feasibility indication studies and rate studies of utility enterprises,
 2. Systems evaluations design and development (both financial accounting and other governmental functions),
 3. Capital improvement programs,
 4. Budgeting and financial forecasting,
 5. Internal control design and implementation,
 6. Personnel classifications and pay plans,
 7. Organizational studies,
 8. Indirect cost allocation plans,
 9. Governmental efficiency studies, and
 10. Cash management analysis.

We have listed below a partial list of current Charlottesville governmental audit clients:

Towns

- | | |
|---------------------------------|----------------------------------|
| Town of Clifton Forge, Virginia | Town of Purcellville, Virginia ♦ |
| Town of Gordonsville, Virginia | Town of Vienna, Virginia ♦ |
| Town of Kilmarnock, Virginia | Town of Warrenton, Virginia ♦ |
| ♦ Town of Orange, Virginia | Town of West Point, Virginia |

Counties

- | | |
|-------------------------------|----------------------------------|
| ♦ Accomack County, Virginia | Greene County, Virginia |
| ♦ Albemarle County, Virginia | Greensville County, Virginia |
| Amherst County, Virginia | Halifax County, Virginia |
| ♦ Augusta County, Virginia | King George County, Virginia ♦ |
| Brunswick County, Virginia | Louisa County, Virginia ♦ |
| Buckingham County, Virginia | Madison County, Virginia |
| ♦ Campbell County, Virginia | Nelson County, Virginia |
| Charlotte County, Virginia | Page County, Virginia |
| Clarke County, Virginia | Pittsylvania County, Virginia |
| ♦ Culpeper County, Virginia | Prince Edward County, Virginia |
| Cumberland County, Virginia | Prince George County, Virginia ♦ |
| ♦ Fauquier County, Virginia | Richmond County, Virginia |
| ♦ Fluvanna County, Virginia | Rappahannock County, Virginia |
| ♦ Frederick County, Virginia | Shenandoah County, Virginia |
| ♦ Gloucester County, Virginia | Warren County, Virginia |
| Stafford County School Board | Westmoreland County, Virginia |

Cities

- | | |
|------------------------------------|-----------------------------------|
| ♦ City of Fairfax, Virginia | City of Manassas, Virginia |
| City of Franklin, Virginia | City of Manassas Park, Virginia ♦ |
| ♦ City of Fredericksburg, Virginia | City of Martinsville, Virginia ♦ |

- ♦ Submits report to Government Finance Officers Association

Regional Boards

Middle Peninsula Special Education
 Greensville/Emporia Social Services
 Charlottesville/Albemarle Tech. Educ.Center
 Regional Control Board

Regional Jails

Central Virginia Regional Jail
 Albemarle/Charlottesville Jail
 Piedmont Regional Jail
 Middle Peninsula Regional Jail
 Rappahannock Regional Jail
 Rockbridge Regional Jail

Airport Commissions

Charlottesville/Albemarle♦
 Winchester Regional

Community Services Boards

Middle Peninsula-Northern Neck
 Harrisonburg-Rockingham
 Northwestern
 Piedmont
 Rappahannock Area
 Rappahannock/Rapidan
 Richmond Behav. Health
 Southside
 Western Tidewater

School Activity Funds

Accomack	Greene
Albemarle	King George
Amherst	King William
Arlington	Loudoun
Campbell	Louisa
Charlotte	Manassas Park
Charlottesville	Petersburg
Cumberland	Prince William
Fairfax	Stafford
Fluvanna	Suffolk

**Industrial/Economic Development
 Authorities/Commissions**

Frederick	King George
Fredericksburg	Nelson
Greene	Prince Edward
Greensville	Prince George
Halifax	Suffolk

Water & Sewer/Service Authorities

Albemarle	Halifax
Amherst	King George♦
Appomattox River	Louisa
Campbell	Rapidan♦
Fauquier♦	Rivanna♦
Greensville	Rockbridge
	Western Virginia♦

♦ Submits report to Government Finance Officers Association

STATEMENT OF PROFESSIONAL STATUS

Robinson, Farmer, Cox Associates hereby affirms that it is licensed and chartered as a professional limited liability company under the *Code of Virginia (1950)*, as amended and that its staff of licensed certified public accountants and other professional personnel conduct business in accordance with statutory requirements and the Code of Ethics of the Virginia Society of Certified Public Accountants. Robinson, Farmer, Cox Associates further represents that it is independent with respect to the Town of Berryville, Virginia as defined in the Ethical Rules of the American Institute of Certified Public Accountants.

RFC is
licensed
and
chartered in
Virginia.

The Firm has not been the object of/or subject to any disciplinary action during the past three (3) years.

The Company is managed by its Board of Directors elected by the members. An Executive Committee aids the Directors in their administration of company affairs.

QUALITY CONTROL SYSTEM

Robinson, Farmer Cox Associates is devoted to the quality of the audit working papers, reports and all other documents produced by the Firm. The Firm has a fully functioning quality control department. The department is responsible for ensuring that all quality control policies and procedures are properly performed on every engagement. All reports, working papers and other related documents are completely reviewed by the independent quality control department prior to the release of the final documents to the client, state and federal agencies. Moreover, the Firm utilizes practice management software to accurately track the status of all engagements throughout the quality control system to ensure reports and documents are released in a timely manner.

Our
accounting
and auditing
services
undergo
regular peer
reviews and
quality
control
evaluations.

FIRM PARTICIPATION IN PEER REVIEW PROGRAM

Robinson, Farmer, Cox Associates is enrolled in the AICPA Peer Review Program. The firm's most recent quality control review of its accounting and auditing practice was conducted in December 2010. An unqualified opinion, dated December 17, 2010, was issued on the Firm's accounting and auditing practice. This particular review consisted of 37 engagements, representative of governmental audits performed by the Firm. Further, the firm annually conducts an Internal Review of its Accounting and Auditing Practice in accordance with the AICPA Peer Review Program.

The firm's audit reports and working papers are routinely reviewed by the Auditor of Public Accounts. No significant exceptions to standards are noted. If the firm's work related to the Town's audit is reviewed by the APA as a part of their quality control review program, the firm will notify the Town of any findings by the APA.



Tetrick & Bartlett, PLLC
Certified Public Accountants
Consultants

122 N. Oak St. • PO Box 1916 • Clarksburg, WV 26302-1916 • (304) 624-5564 • Fax: (304) 624-5582 • www.tetrickbartlett.com

SYSTEM REVIEW REPORT

To the Members of Robinson, Farmer, Cox Associates
and the Peer Review Committee of the
Virginia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates (the firm) in effect for the year ended June 30, 2010. Our peer review was conducted in accordance with the *Standards for Performing and Reporting on Peer Reviews* established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates in effect for the year ended June 30, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robinson, Farmer, Cox Associates has received a peer review rating of *pass*.

Tetrick & Bartlett, PLLC

December 17, 2010

AUDIT APPROACH

The audit will include an examination of the financial records of all funds and account groups comprising the Town's Financial Report, including: General Fund, Water Fund, and the Sewer Fund.

The audit will include the financial records of all funds of the Town. An independent auditor's opinion will be expressed on the fairness of financial statements presented in conformity with generally accepted accounting principles.

The audit will be performed in accordance with the *Principles of Governmental Accounting, Auditing and Financial Reporting* (GAAFR). Accordingly, the Governmental Funds will be reported on the modified accrual basis of accounting, and the Proprietary Funds and entity-wide exhibits, on the full accrual basis of accounting. As a part of our audit, compliance tests will be conducted in connection with our review of the Town's system of internal control for the purpose of submitting our management letter.

As a part of our audit, we agree to submit the following:

- Independent Auditors' Report on the fair presentation of the financial statements and required supplementary information in conformity with generally accepted accounting principles.
- Matters which are not significant deficiencies and/or material weaknesses will be referenced in the Town audit report and reported to the Town in a separate letter.
- Any other report that may become required report over the period of this contract.

The following describes our approach to management of audit field work by major audit task. The audit tasks are presented, where applicable, in chronological order.

Auditor Responsibilities

We anticipate utilizing our governmental audit programs when performing our audit. Our programs are updated on an annual basis and are reflective of our numerous governmental audit clients. However, we may use tailor-made audit programs for audit of specific areas of the Town based upon our review and evaluation of internal accounting controls. Matters which may come to our attention during our preliminary audit field work may also influence our decision to use tailor-made audit programs.

We will utilize statistical sampling in our audit procedures. However, our sampling plan will also include judgment sampling in critical audit areas to reduce audit risk. Both approaches will be based primarily on our review of internal accounting controls and our actual reliance thereon.

We anticipate that significant audit tests will be completed by substantive and analytical testing. The extent of these tests will be developed and concluded as an integral part of the audit.

Auditor Responsibilities: (Continued)

We will assess audit risk for all significant audit areas and will concentrate our audit tests on areas that are deemed to be moderate to high risk areas. The extent of our audit tests will be based on our audit risk assessments.

Computer specialists will be utilized to the extent deemed necessary based on our review of internal accounting controls as they relate to the Town EDP systems.

We utilize portable personal computers and are 100% paperless in the performance of our audit tasks and processes. All audit staff have a working knowledge of computerized accounting systems.

Evaluation of Internal Control/Assessment of Audit Risk

We will perform risk assessments of material misstatements in the financial statements and perform a detailed evaluation of internal controls. We will review organization charts, accounting manuals, job descriptions, software documentation, and employee interviews, and we will document our findings. Our assessments and evaluations will be organized into accounting cycles or transaction classes. Based upon our assessment of audit risks we will identify what Town staff is doing to mitigate financial statement misstatements, if any exist.

Design and Conduct Compliance Tests of Internal Controls

For those strengths in internal control that are to be relied upon in order to limit the scope of further substantive testing, compliance tests are conducted to ensure that the controls identified are performing as described. Town staff may be asked to provide assistance in retrieving various documents. Compliance Tests will be conducted as a preliminary audit test before June 30.

Fraud Risk Assessment

We will discuss with appropriate members of management the known instances of past fraud, embezzlement, etc. in order to understand the risk of material misstatements due to fraud as well as the mechanisms management has established to prevent misappropriation of assets.

Substantive Testing of Systems and Transactions

This method of audit testing will be a significant source of obtaining audit evidence. The scope of such tests shall be determined by the results of compliance tests of internal control. Town staff may be asked to assist with retrieval and compilation of such audit evidence. Substantive testing will commence before June 30 and continue through the end of audit field work.

Verification and Reconciliation of Account Balances

This process will include the comparison of independent confirmations received with account balances and other tests of verification. These tests will be performed during final fieldwork.

Review of Documents

Official minutes of the Town, administrative policies, and inter-jurisdictional contracts shall be read through the last day of audit field work in order to ensure compliance with statutory provisions, legal obligations and Town policies, and to identify possible subsequent events that may warrant disclosure in the financial statements.

Obtain Letters of Representation

We will obtain letters of representation from Town officials and legal counsel on such items as: litigation, inventories, liabilities, compliance with the Town Council actions, and such other representations as deemed necessary during the course of our audit.

Prepare Audit Adjusting Entries

Should our audit procedures result in journal entries, we shall review them with the Town staff before completion of the fieldwork.

Prepare Management Comments

At the end of final audit field work, all deficiencies, comments and suggestions identified during the performance of the audit shall be discussed with appropriate personnel and summarized in a Management Letter to the Town. If deficiencies are identified that may have a material impact on the financial statements, our auditors' opinion shall be modified accordingly.

Irregularities and Illegal Acts

We will make an immediate written report to management and/or the audit committee of all illegal acts disclosed in our audit.

Reporting on Exit Interview

We will meet with the Town personnel and assure that the committee members are informed of each of the following.

1. The auditor's responsibility under generally accepted audit standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

Render an Opinion on the Financial Statements, Review of Report and Town Council Meeting

The auditors' opinions and financial statements shall be prepared in time to allow final report delivery by the established due dates as detailed in the RFP. A meeting with the Town Council will be held at a mutually convenient date.

GASB Pronouncements

We will assist the Town in implementing all Government Accounting Standards Board accounting and reporting standards which become effective during the term of the contract and are applicable to the Local Government.

Financial Advising and Other On Call Services

As part of our audit services, routine telephone calls, staff meetings during the course of our audit and our periodic Client Bulletins are considered an integral part of the audit and included in such fees.

Specific services, as may be requested, such as

- Agreed-Upon Procedures
- Revenue forecasting
- Budget consultation
- Alerting to Legislative changes affecting the Town

Further, we agree to be on call to respond to specific checks or spot audits as directed by the Town Manager and/or Town Council. In addition we are available to perform any efficiency and economy operation review, detailed internal control review as well as operating and management procedures reviews.

Should the Town request additional services, such services will be separate from the bid amount but will be based upon the hourly rate for audit staff and reasonable overhead established in the base bid.

Audit Tasks

A summary of major audit tasks is as follows:

- I. Pre-audit entrance conference with appropriate officials;
- II. Evaluation of internal control;
- III. Testing of systems and transactions;
- IV. Verification and reconciliation of account balances;
- V. Review of documents (i.e., minutes, contracts, policies, etc.)
- VI. Obtain letters of representation from Town Council on such items as:
 - Litigation,
 - Inventories,
 - Liabilities, and
 - Compliance with state law, actions of the Town Council, and intergovernmental grant conditions, etc.;
- VII. Prepare reports and render opinions on the financial statements;
- VIII. Post-audit exit conference with appropriate officials.

Preliminary Audit Tasks

Our firm anticipates beginning preliminary audit procedures commencing as soon as possible in an effort to identify early audit problem areas, to monitor the closing process and to achieve an early report delivery date. We anticipate that the major audit tasks to be performed on a preliminary basis would be as follows:

- Review internal control;
- Review and evaluation of internal audit workpapers and reports;
- Procedural tests of transactions;
- Test bank reconciliations;
- Confirm accounts receivable; and
- Observation of inventories/capital assets

Analytical procedures and our audit risk assessments will be used in the planning phase of the audit in determining the nature, timing and extent of audit procedures that we will use to obtain audit evidence in support of specific account balances or types of transactions. Those analytical procedures are neither designed nor intended to preclude appropriate substantive tests. Further, analytical procedures will be used in the overall review of the audited financial statements. Analytical procedures will consist of ratios, variance and trend analysis based on demographic statistics where appropriate.

Audit Workpapers

Audit workpapers will be made available to the Town and related entities, and applicable regulatory and/or authorized agencies, if required, for (5) years. The Town may request in writing an extension of this period.

OUTLINE OF AUDIT TASK RESPONSIBILITIES AND AUDIT TIMELINE

We have listed below our understanding of major tasks with anticipated target date for such task:

Target Date	Task Description
5/23/11	Pre-audit Entrance Conference with Town Manager/Treasurer and other appropriate staff to discuss Audits.
5/27/11	Submission to Treasurer a letter of client prepared schedules, listings, analysis work, etc., needed of Town staff.
06/30/11	Prepare confirmations for mailing, and cut off procedures, inclusive of inventory observation.
08/15/11 - 08/19/11	Evaluation of Internal Control Design and Conduct Compliance Test of Internal Controls Substantive Testing of Systems and Transactions Reconcile all subsidiary accounts to general ledger, including but not limited to: <ul style="list-style-type: none"> - Bank accounts - Other assets - Revenues - Expenses - Capital assets - Long-term debt - Accounts receivable - Grants receivable/payable - Deferred revenue - Accounts payable - Restricted assets/liabilities - Payroll taxes and deduction payable Prepare and record all necessary entries to records and accounts to facilitate the preparation of the financial statements. Adjustments of this type may include, but not be limited to: <ul style="list-style-type: none"> - Prepaid items - Inventories - Depreciation - Revenues and expenditures accrued - Grants receivable - Deferred revenue - Accounts payable
10/01/11	Review report and prepare draft opinions, management letters, federal schedules and other necessary reports.
11/15/11	Final reports; including management letter, and APA submission.

SUMMARY OF PROPOSER'S QUALIFICATIONS

The following is a list of key personnel and their assignments of this audit engagement. All members of this audit team have extensive and varied experience in governmental auditing.

Member-in-Charge - David L. Hughes, C.P.A., will have the overall responsibility for the coordination, technical review. Will also provide financial advisory services on other accounting matters as requested.

Quality Control Director - Kristen Choate, C.P.A., will be responsible for the second review of the financial statements and work program.

Audit Manager - J. Wesley Clark, C.P.A., C.F.E., will be audit manager of this engagement, and responsible for day-to-day fieldwork and supervision of staff accountants during the course of the audits.

Clerical/Administrative - Gina White, will be responsible for the control of all audit files and documents flowing through the firm's office, typing reports, and communications with the audit staff.

Other staff assignments will occur at the discretion of the director-in-charge as they relate to the technical areas of the audit engagement. Our Fredericksburg office employs one member, one director, four professional accountants and one support personnel. Services will be performed primarily from our office in Fredericksburg, Virginia. The Firm administration carefully monitors the professional staffing resources of the Firm to assure a balanced staffing compliment.

Following are the individual resumes of the firm's staff that will be directly responsible for this engagement.

An
Experienced
team,
ready to
meet
your needs.

Resume

David H. Hughes, CPA

Professional Experience

Is a Member of Robinson, Farmer, Cox Associates, P.L.L.C. in the firm's Charlottesville and Fredericksburg offices. He has assisted and managed audits of counties, cities, towns, school divisions, and public authorities. Also managed and participated in numerous audits of voluntary health and welfare organizations and other not-for-profit organizations. Provided consulting services in the development of policies and procedures manuals for various accounting functions. Assisted several localities in verifying amounts reported for purposes of local taxation. Assisted localities of Accomack, Albemarle, King William, Goochland, Fauquier, Louisa, King George, City of Martinsville and City of Winchester in obtaining their initial GFOA Certificate of Achievement for Excellence in Financial Reporting. Assisted King George Service Authority and Fauquier County Water and Sanitation Authority in obtaining their initial GFOA Certificate of Achievement for Excellence in Financial Reporting. Assisted five counties in early implementation of GASB 34 and one City in early implementation of GASB 54.

Professional Associations

- Member, American Institute of Certified Public Accountants
- Member, Virginia Society of Certified Public Accountants

Education

- University of Virginia, Bachelor of Science in Commerce

Professional Registration

- Commonwealth of Virginia, Certified Public Accountant

Professional Achievement

- American Institute of Certified Public Accountants, Certificate of Educational Achievement in Governmental Accounting and Auditing.

Professional Positions

- 1998 to Present - Member, Robinson, Farmer, Cox Associates
 P.L.L.C., Certified Public Accountants
- 1994 to 1998 - Principal, Robinson, Farmer, Cox Associates
 P.C., Certified Public Accountants
- 1980 to 1994 - Associate, Robinson, Farmer, Cox Associates
 P.C., Certified Public Accountants

Resume

Kristen L. Choate, CPA

Professional Experience

Is a Director of Robinson, Farmer Cox Associates, P.L.L.C. in the firm's Charlottesville office. Participated in and managed audits of counties, towns, cities and public authorities in the Commonwealth of Virginia. Managed and participated in numerous audits of voluntary health and welfare organizations and other not-for-profit organizations. Kristen directs quality control for the firms five offices.

Professional Activities

- Member, Special Review Committee, Government Finance Officers Association

Professional Associations

- Member, American Institute of Certified Public Accountants
- Member, Virginia Society of Certified Public Accountants

Education

- Radford University, Bachelor of Business Administration

Professional Registration

- Commonwealth of Virginia, Certified Public Accountant

Professional Achievement

- Virginia Business November 2010 Super CPA

Professional Positions

- 2007 to Present - Director, Robinson, Farmer, Cox Associates
P.L.L.C., Certified Public Accountants
- 2000 to 2007 - Associate, Robinson, Farmer, Cox Associates
P.L.L.C., Certified Public Accountants

Resume

J. Wesley Clark, CPA, CFF

Professional Experience

Managed and participated in numerous audits of voluntary health and welfare organizations and other not-for-profit organizations. Participated and managed audits of counties, towns, cities and public authorities in the Commonwealth of Virginia. Wes has also assisted the County of Frederick; the City of Martinsville; and the Towns of Vienna and Warrenton in GFOA submission and sustaining their GFOA Certificate of Achievement for Excellence in Financial Reporting.

Professional Associations

- Member, American Institute of Certified Public Accountants
- Member, Virginia Society of Certified Public Accountants
- Member, Association of Certified Fraud Examiners

Education

- James Madison University, Bachelor of Business Administration in Accounting

Professional Registration

- Commonwealth of Virginia, Certified Public Accountant
- Certified Fraud Examiner

Professional Positions

- 2008 to Present - Manager, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants
Fredericksburg, Virginia
- 2007 to 2008 - Director, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants
Charlottesville, Virginia
- 2004 to 2007 - Associate, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants
Charlottesville, Virginia
- 2004 to 2007 - Associate, Frank & Company, P.C., Certified Public Accountants,
McLean, Virginia

CONTINUING PROFESSIONAL EDUCATION

Robinson, Farmer, Cox Associates requires a minimum of forty (40) hours of continuing professional education of all certified public accountants on staff. Further, the firm provides semi-annual in house staff seminars which review current accounting, auditing and reporting topics inclusive of current legislative matters.

The firm's policy meets and exceeds the continuing professional education requirements established by the Virginia Society of Certified Public Accountants.

Below is a page from Robinson, Farmer, Cox Associates In-House CPE Agenda 2010.

**ROBINSON, FARMER, COX ASSOCIATES
 2010 ANNUAL GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE
 MAY 10, 2010**

TOPIC	SPEAKER	MINUTES	TIME
I. Opening Remarks (QC Manual/Fraud Alerts)	Robert Huff	15	8:30-8:45
II. BAI (Bright) Auditor Reports and Tips	Nancy Blankenbaker	15	8:45-9:00
III. General Auditing Updates A. APA 2009 Review Results B. In-House Inspection Results C. In-House Items D. Auditor of Public Accounts Updates E. Office of Management & Budget Updates	Kristen Choate/ David Foley	30	9:00-9:30
IV. Compilations and Reviews	Karen Kelly	20	9:30-9:50
V. Ethics "Always do right -- this will gratify some and astonish the rest" —Mark Twain	Matt McLearn	100	10:00-11:40
VI. Social Services Laser Reports and ARRA Reporting	Kevin Wasilewski (Albemarle DSS)	20	11:40-12:00
VII. Information Technology (IT) Update A. PPC's Checkpoint B. SharePoint C. IT Matters	Billy Gardner/ Christian Goodwin	15	1:00-1:15
VIII. Banking and expenditure transactions	James Kelly/ Randy Jones	30	1:15-1:45
IX. GASB Statement No. 45 - Accounting and Financial Reporting by Employers for OPEB (Interactive Discussion and Illustrations)	Kim Billingsly	30	1:45-2:15
X. Recent GASB Statements with a focus on No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions	Wes Clark	30	2:15-2:45
XI. Statements on Auditing Standards (SAS 115, etc)	Betsy DeVillier	30	2:55-3:25
XII. Excel	Aaron Hawkins	30	3:25-3:55
XIII. Workpaper Considerations	Andrew Grossnickle	35	3:55-4:30
	Total minutes	<u>400</u>	
	Total hours	<u>8</u>	

CONTINUING PROFESSIONAL EDUCATION

Employee Name	Date of CPE	Sponsor	Class	Hours
David L. Hughes	1/18/2010	RFCA	Indiv/Corp Tax Update	8.0
	2/23/2010	VGFOA	NOVA Local Govt Conference	5.5
	3/4/2010	Rockhurst Univ	Excel Seminar	6.0
	5/10/2010	RFCA	Ethics	2.0
	5/10-5/11/2010	RFCA	Govt A&A Update	14.0
	5/12-5/14/2010	VGFOA	VGFOA Conference	12.5
	6/4/2010	RFCA	Statistic for Data Analysis	8.0
			Total	56.0
Kristen L. Choate	3/2/2010	PPC	QC Engagement Perf. & Monitoring	7.0
	4/19/2010	VSCPA	Govt & Nonprofit Conference	8.0
	4/27/2010	AICPA	GAQC Webcast	2.0
	5/4/2010	ACFE	The Plague of Spreadsheet Fraud	1.0
	5/10/2010	RFCA	Ethics	2.0
	5/10-5/11/2010	RFCA	Govt A&A Update	28.8
	5/12-5/14/2010	VGFOA	Spring Conference	12.5
	6/4/2010	RFCA	Statistic for Data Analysis	8.0
	8/16-8/17/2010	AICPA	National Govt A&A Update	16.0
			Total	85.3
J. Wesley Clark	3/24/2010	GACQ	Govt & Nonprofit Conference	2.0
	4/19/2010	VSCPA	Govt & Nonprofit Conference	8.0
	5/10/2010	RFCA	Ethics	2.0
	5/10-5/11/2010	RFCA	Govt A&A Update	15.2
	5/12-5/14/2010	VGFOA	Spring Conference	14.0
	6/4/2010	RFCA	Statistics for Data Analysis	8.0
			Total	49.2

REFERENCES

Town officials are encouraged to contact the administrative and financial officers of any of our clients in regard to the caliber of services provided by our firm. Representative audit clients service by the proposed office are listed below:

County of Clarke, Virginia
Thomas Judge
Director of Joint Administrative Services
524 Westwood Road
Berryville, Virginia 22611
(540) 955-6172

Town of Purcellville, Virginia
Elizabeth Krens
Finance Director/Treasurer
130 East Main Street
Purcellville, Virginia 20132
(540) 338-7421

Town of Haymarket, Virginia
Gene Swearingen
Town Manager
P.O. Box 1230
Haymarket, Virginia 20168
(703) 753-2800

APPENDIX

RFP Submission Form

23-24



ATTACHMENT B- RFP SUBMISSION FORM
RFP NO FIN 01-FY11- AUDIT SERVICES

SECTION I – COMPANY IDENTIFICATION AND OWNERSHIP DISCLOSURE

Company Robinson, Farmer, Cox Associates
Address 4343 Plank Road, Suite 100, Fredericksburg, VA 22407
Contact Person David L. Hughes Title Member
Telephone No. 540-548-4450 Fax No. 540-548-4453 Email dhughes@rfca.com
Organized under the laws of the State of Virginia
Principal place of business at 530 Westfield Road, Charlottesville, VA 22901

Following are the names and addresses of all persons having ownership of 3% or more in the company (attach more sheets if necessary):

Name	See Exhibit A	Address
_____	_____	_____
_____	_____	_____
_____	_____	_____

The Town of Berryville requests, as a matter of policy, that any consultant or firm receiving a contract of award resulting from a formal solicitation issued by the Town shall make certification as specified below. Receipt of such certification, shall be a prerequisite to the award of contract and payment thereof.

SECTION II – EMPLOYEES NOT TO BENEFIT

I (we) hereby certify that if the contract is awarded to our firm, partnership, or corporation, that no employee of the Town of Berryville, or members of his/her immediate family, including spouse, parents or children has received or been promised, directly or indirectly, any financial benefit, by way of fee, commission, finder's fee, political contribution or any similar form of remuneration on account of the act of awarding and/or executing this contract.

SECTION III – CONFLICTS OF INTEREST

This solicitation is subject to the provisions of VA Code Ann. Section 2.1-639.2 et seq., the State and Local Government Conflict of Interests Act.

The Offeror [] is [] is not aware of any information bearing on the existence of any potential organizational conflict of interest.

SECTION IV – COLLUSION

I certify that this offer is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting an offer for the same services, materials, supplies, or equipment and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of the State and federal law and can result in fines, prison sentences, and civil damage awards. I hereby certify that the responses to the above representations, certifications, and other statements are accurate and complete. I agree to abide by all conditions of this RFP and certify that I am authorized to sign for my company.

Signature David L. Hughes Date April 15, 2011
Name (Printed) David L. Hughes Title Member

OFFEROR MUST RETURN THIS FORM WITH PROPOSAL

- A. Proposer warrants that it is willing and able to comply with Commonwealth of Virginia laws with respect to foreign (non-state of Virginia) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Town.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: *David L. Hughes*
Name (typed): David L. Hughes
Title: Member
Firm: Robinson, Farmer, Cox Associates
Date: April 15, 2011

Exhibit A

Following are the names and address of all persons having an ownership interest of 3% or more in the company:

<u>Name</u>	<u>Address</u>
Robert M. Huff	P.O. Box 6580 Charlottesville, VA 22906 434-973-8314
David E. Foley	P.O. Box 6580 Charlottesville, VA 22906 434-973-8314
Matthew A. McLearen	P.O. Box 6580 Charlottesville, VA 22906 434-973-8314
David L. Hughes	4343 Plank Road Fredericksburg, VA 22904 540-548-4450
Anne B. Wall	401 Southlake Blvd. Richmond, VA 23236 804-378-4200
Steven J. Jacobs	401 Southlake Blvd. Richmond, VA 23236 804-378-4200
Paul H. Lee	401 Southlake Blvd. Richmond, VA 23236 804-378-4200
Deanna L. Cox	P. O. Box 727 Christiansburg, VA 24068 540-382-0502
Corbin C. Stone	P. O. Box 727 Christiansburg, VA 24068 540-382-0502
Gordon B. Jones	P. O. Box 727 Christiansburg, VA 24068 540-382-0502
James W. Kelly	47 Lee Highway Verona, VA 24482 540-248-7300

II. SCOPE OF WORK

- A. Financial Statements** - The Auditor shall audit all funds of the Town in accordance with the auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the *Specifications for Audits of Counties, Cities and Towns* of the Auditor of Public Accounts, Commonwealth of Virginia.

The auditor shall prepare the Comprehensive Annual Financial Report (CAFR) from the audited records of the Town with the auditor's opinion thereon and completed by November 30, of each year. The auditor's opinion shall be unqualified unless the Auditor furnishes the Town, on a timely basis, the reasons for qualifying the opinion, disclaiming an opinion, or rendering an adverse opinion.

- B. Supplemental Schedules and Statistical Schedules** - The Auditor shall apply procedures and report on the supplementary schedules included in the Comprehensive Annual Financial Report (CAFR). The Auditor is to apply limited procedures on statistical tables included in the CAFR but is not required to express an opinion on the supplementary information.

- C. Specific Requirements** – The Auditor shall provide auditing and accounting services as follows:

- Reconciliation of beginning fund balances to prior year audited financial statements and propose adjustments as necessary.
- Preparation of reversing entries for prior year accruals and adjusting entries for current year accruals based on supporting documentation.
- Preparation of journal entries as necessary to record unrecorded accounts receivable after review of appropriate records.
- Reconciliations of federal and state funding to trial balances per the Auditor of Public Accounts reports and propose adjustments as necessary.
- Review of staff accruals of accounts payable and accrued payroll to determine completeness.
- Assistance to staff with recording additions and disposals of assets to the

depreciation system as needed.

- Preparation of journal entries as necessary related to debt service.
- Preparation of other entries as necessary to various funds so that fund basis financial statements will be ready for audit.
- Assistance to staff with gathering information necessary for auditors to prepare entity wide financial statements.
- Assistance to staff regarding any transactions that may not have been recorded properly and propose adjustments as needed.
- Preparation of documentation of all procedures performed to be maintained on-site for use by auditors.
- Review of disclosure checklist once a draft of the audited financial statements is available and propose necessary corrections.
- Assistance to staff with implementation of statements issued by the Financial and Governmental Accounting Standards Board as necessary.
- Additional accounting services as deemed necessary.

D. Internal Controls - In connection with the audit of the financial statements, the Auditor shall consider, test, and report on internal controls in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*, and the *Specifications for Audits of Counties, Cities and Towns*.

E. Compliance Auditing - In connection with the audit of the financial statements, the Auditor shall perform tests and report on compliance in accordance with *Government Auditing Standards*, OMB Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*, and the *Specifications for Audits of Counties, Cities and Towns*.

F. Comparative Report Transmittal Forms - The Auditor of Public Accounts requires all local governments to complete Comparative Report Transmittal Forms in accordance with the provisions of the *Uniform Financial Reporting Manual*. The Auditor shall prepare the required forms, perform the agreed-upon procedures specified in the *Uniform Financial Reporting Manual*, and submit the forms to the Auditor of Public Accounts by November 30 following the end of the fiscal year.

G. Meetings and Report Preparation

1. Meetings – The selected Auditor shall schedule conferences between the Auditor and the Town staff before the preliminary work and at the

end of the fieldwork. The purpose of these meetings is to keep the Town staff fully informed on the scope and progress of the audit.

2. Assistance in implementing Government Accounting Standards Board Statements - The Auditor shall assist the Town in implementing all applicable Government Accounting Standards Board (GASB) accounting and reporting standards, as issued or revised.
3. Required Reports - Based on the audit work performed, the Auditor shall include the following reports in the CAFR unless otherwise indicated:
 - An opinion on the fair presentation of the governmental activities, the business-type activities, each major fund, and the aggregate remaining funds (i.e. basic financial statements) in conformity with generally accepted accounting principles.
 - A report on the internal control structure based on the Auditor's consideration of the internal control structure in accordance with *Government Auditing Standards*. The Auditor shall communicate all reportable conditions (as defined by the AICPA) found during the audit in the report on internal controls. Further, the Auditor shall identify any material weaknesses in his report. The Auditor shall report other weaknesses in internal controls not meeting the definition of a reportable condition in a separate letter to management referred to in the report on internal controls.
 - A report on the internal control structure used in administering federal assistance programs. The Auditor shall communicate all reportable conditions (as defined by the AICPA) affecting federal assistance programs in the report on internal controls. Further, the Auditor shall identify any material weaknesses in his report in a separate letter to management referred to in the report on internal controls.
 - A report on compliance based on the audit of the basic financial statements performed in accordance with *Government Auditing Standards*. This report includes, but is not limited to, compliance with state laws and regulations. The Auditor shall communicate all instances of noncompliance that could have a material effect on the basic financial statements in the report on compliance. The Auditor shall report all other instances of noncompliance in a separate letter to management referred to in the report on compliance.
 - An opinion on compliance with specific requirements applicable to major federal assistance programs. The Auditor shall communicate all instances of noncompliance with the specific requirements for major federal assistance programs in the report

on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Auditor shall reference the Schedule in the report on compliance.

- A report on compliance with the general requirements applicable to federal assistance programs. The Auditor shall communicate all instances of noncompliance with the general requirements in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Auditor shall reference the Schedule in the report on compliance. The Auditor shall prepare a report in accordance with provisions of the U.S. Office of Management and Budget Circular A-133.
 - A report on compliance with the requirements applicable to non major federal assistance programs if the Auditor selected non major program transactions during the audit. The Auditor shall communicate all instances of noncompliance with the requirements governing non major programs in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Auditor shall reference the Schedule in his report on compliance.
 - A report disclosing the status of findings and recommendations from previous audits in accordance with *Government Auditing Standards* and the *Specifications for Audits of Counties, Cities and Towns*.
 - A report summarizing compliance matters tested in accordance with the *Uniform Financial Reporting Manual*.
 - A report on the application of agreed-upon procedures relative to the Comparative Report Transmittal Forms. This report shall be forwarded to the Town for submission with the forms to the Auditor of Public Accounts.
 - Irregularities and illegal acts. The auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:
 - Treasurer
 - Town Manager
 - Town Attorney
4. Draft Reports - The Auditor shall have drafts of the Auditor's reports and recommendations to management available for review by the Treasurer within one hundred five days of each fiscal year end. The Auditor shall prepare a draft of the financial statements, notes and all

required supplementary schedules (and statistical data) within one hundred five days of year end.

5. Report Preparation and Presentation - The auditor shall be responsible for report preparation, editing and printing.
 - The Auditor will provide the Town with 20 copies of the CAFR.
 - The Auditor will provide the Town with a .pdf file of the CAFR.
 - The Auditor shall present the Comprehensive Annual Financial Report to the local governing body at a public session as required by Section 15.1-167 of the *Code of Virginia*.
 - The auditor shall be responsible for submitting copies of the CAFR to the Auditor of Public Accounts by November 30 of each year in accordance with Section 15.1-166 of the *Code of Virginia*.
 - Submission of Reports to Federal and State Agencies - The Town of Berryville shall be responsible for submitting copies of the CAFR to appropriate to state and federal agencies.
 - Submission of Transmittal Forms to the APA - The Auditor shall submit one copy of the Comparative Report Transmittal Forms, including his report thereon, to the Auditor of Public Accounts by November 30 following the end of the fiscal year.
6. Working Paper Retention and Access to Working Papers - All working papers and reports must be retained, at the auditor's expense, for a minimum of five years, unless the firm is notified in writing by the Town of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:
 - State Audit Agencies
 - U.S. General Accountability Office (GAO)
 - Parties designated by the federal or state governments or by the Town as part of an audit quality review process.
 - Auditors of entities of which the Town is a sub-recipient of grant funds.
 - In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

H. Schedules

1. Date Audit May Commence - The Town will have all records ready for audit and all management personnel available to meet with the audit firm's personnel as of August 30, 2011.

2. Schedule for the 2011 Fiscal Year Audit (A similar schedule will be developed for audits of future fiscal years if the Town exercises its option for additional audits). The auditor shall complete the following work no later than the dates indicated.

- Interim Work - The auditor shall complete all interim work by June 30, 2011.
- Detailed Audit Plan - The auditor shall provide the Town by June 30, 2011, both a detailed audit plan and a list of all schedules to be prepared by the Town.
- Fieldwork - The auditor shall complete all fieldwork by September 30, 2011.
- Draft Reports - The auditor shall prepare and return to the Treasurer, draft copies of all financial statements, footnotes, and required supplementary schedules by October 15, 2011. The Treasurer and Town Manager will review the drafts and prepare the CAFR for final proofreading and approval by the auditor by October 30, 2011. The auditor shall have had completed copies of all required audit reports ready for inclusion in the CAFR by October 30, 2011. The auditor shall have prepared a draft copy of the management letter by October 30, 2011. The auditor shall complete review of the finished CAFR by November 15, 2011.
- Entrance Conferences, Progress Reporting and Exit Conferences (A similar time schedule will be developed for audits of future fiscal years if the Town exercises its option for additional audits). At a minimum, the following conferences should be held by the dates indicated on the schedule:

Entrance conference with Treasurer - May 15, 2011 - The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor.

Progress conference with the Treasurer -June 30, 2011 - The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested and to discuss the year-end work to be performed.

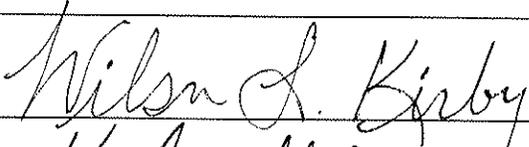
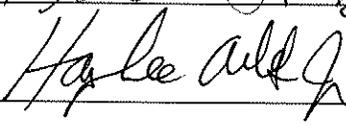
Entrance conference with Treasurer to commence year-end audit work -----August 30, 2011

Exit Conference with Treasurer and Town Manager-September 30, 2011 – The purpose of this meeting will be to

summarize the results of the fieldwork and to review significant findings.

- Date Final Report is Due - The auditor shall be available for presentation of the CAFR and management letter to the Berryville Town Council in December 2011. The required Auditor of Public Accounts transmittals shall be completed by the auditor and transmitted to the APA by the statutory deadline of November 30, 2011.

GENERAL ORDER

NUMBER : # 32 SUBJECT : Auxiliary Officer Program	EFFECTIVE DATE: **/**/**** REVIEW DATE: APPROVED BY COUNCIL:
CHIEF OF POLICE :	
MAYOR :	
RECORDER :	

NOTE: This order is for internal use only, and does not enlarge an officer’s civil or criminal liability in any way. It should be construed as the creation of a higher standard of safety or care in an evidentiary sense, with respect to third-party claims. Violations of this order, if proven, can only form the basis of a complaint by this department, and then only in a non-judicial administrative setting.

I. POLICY

This policy sets forth the rules to govern the Auxiliary Officer program. The Auxiliary Officer program was created to supplement, not supplant, the duties of the regular full time officer. The Code of Virginia and the rules of this policy will govern auxiliary officers. The Auxiliary Officer program will be comprised of both uniformed auxiliary officers and non-uniformed administrative reserve.

II. PURPOSE

The purpose of this policy is to establish guidelines for the organization and administration of the Auxiliary Officer program.

III. AUTHORITY

The Code of Virginia section §15.2-1733 grants authority to localities to establish an auxiliary police force. The Town of Berryville ordinance 2-69 enacts this authority.

1. Auxiliary officers will be administered the same oath of office as police officers, inserting the word “auxiliary”.

2. When on-duty, the auxiliary officer will have full powers of arrest and will enforce all applicable laws, utilizing the same equipment in the same manner as a police officer.
3. Auxiliary officers and administrative reserves shall follow the same chain of command as police officers.
4. Auxiliary officers and administrative reserves will comply with all Town and Department rules, regulations, general orders, operating procedures and verbal commands.
5. Auxiliary Officers and administrative reserves will perform all assigned duties without the benefit of monetary compensation (5 U.S.C. Section 8102-8191). Worker's compensation will be provided if an injury is incurred in the line of duty. No life insurance or other benefits will be provided.

IV. PROCEDURE

1. Hiring
 - A. Auxiliary officers must possess the same qualifications and standards as a police officer. The same screening and background process for police officers will be used to fill auxiliary officer and administrative reserve openings.
2. Training
 - A. Auxiliary officers are required by the Code of Virginia §9.1-114 to comply with compulsory minimum training standards established by the Department of Criminal Justice Services. All auxiliary officers must complete this training within one year of their appointment to the department. This can be completed at the local training academy by way of the auxiliary police basic training session.
 - B. Auxiliary officers will also complete the same field training program as full-time police officers in the department. Auxiliary officers will be partnered with a field training officer or a senior member of the department until they have completed the field training segment and their performance has been reviewed by the Chief of Police.
 - C. Auxiliary officers will be required to participate in the department firearms qualification sessions.
 - D. Auxiliary officers will undergo in-service training as required by the Department of Criminal Justice Services.
3. Vehicle Operation
 - A. Auxiliary officers will not be permitted to operate any Berryville Police Department vehicles until they have completed the following:
 - i. EVOC training through the local training academy,
 - ii. Read and signed off on General Orders for vehicle operations,
 - iii. Been added as an approved driver on the Town of Berryville insurance by the Chief of Police,
 - iv. Completed field training requirements.

- B. Administrative reserves will not operate department vehicles that are marked or equipped with emergency lights and sirens.
4. Work Requirements
- A. Auxiliary officers must work enough hours to remain consistently proficient in the performance of law enforcement duties, maintain a high degree of familiarity with the operations of the Police Department, and maintain confidence in their abilities to properly perform the job.
 - B. Auxiliary officers and administrative reserves must work a minimum of twelve (12) hours per month in addition to any hours required for mandatory in-service training.
 - C. Auxiliary officers will be subject to call-out in cases of natural disasters and emergency situations.
 - D. Auxiliary officers who have completed their law enforcement basic training and have been released from field training can be assigned independent patrol by a shift supervisor. These auxiliary officers are urged to consider any conflict with their regular occupation. They must agree to enforce the laws of Virginia and of the Town of Berryville as a regular officer is required to. The auxiliary officer must consider the obligation of attending court.
 - E. Auxiliary officers will make efforts to arrange duty assignments in advance.
 - F. Auxiliary officers and administrative reserves wishing a leave of absence will make a request through the chain of command. The final approval or denial will be the decision of the Chief of Police.
 - G. Failure to meet the minimum hours per month requirement will be reviewed by the Chief of Police and may result in the dismissal of the officer from the auxiliary program.
 - H. Auxiliary officers shall not engage in employment where Town of Berryville equipment or uniforms are utilized without the written permission of the Chief of Police.
5. Uniforms
- A. Auxiliary officers will adhere to the established uniform policy of the department.
 - B. Each auxiliary officer will be issued department credentials indicating the status of "Auxiliary Officer". Administrative reserves will also be issued credentials indicating the status of "Administrative Reserve".
 - C. Auxiliary officers will be equipped the same as full-time officers performing similar functions. Equipment may be reduced to reflect the level of activity of the auxiliary officer.
 - D. All equipment remains the property of the Town of Berryville and shall not be altered and care shall be taken to maintain the equipment in good shape.
 - E. No apparel or equipment will be worn or carried except as issued by the department or authorized by the Chief of Police.
6. Conduct

Auxiliary Officers and administrative reserves are representatives of the Berryville Police Department and must conduct themselves in a manner expected of regular officers' on-duty and off-duty. The auxiliary officer must conduct one's self as an example to the community and obey all rules, regulations and policies of the Town of Berryville and Berryville Police Department.

**BERRYVILLE TOWN COUNCIL
STREETS AND UTILITIES COMMITTEE
Wednesday, May 25, 2011
Berryville-Clarke County Government Center
Town Council Conference Room
Called Meeting
1:00 p.m.**

MINUTES

Roll:

Town Council:

Present: Mayor Wilson Kirby, Chair; David Tollett

Staff: Keith Dalton, Town Manager

Press: None

1. Call to Order – Mayor Wilson Kirby, Chair
Mayor Kirby called the meeting to order at 1:00 p.m.

2. Hydrant Use Policy

Mr. Dalton introduced the draft Hydrant Use Policy to the committee. The committee directed staff to make several revisions to the policy and have a new draft available for the next committee meeting.

3. Other

The committee discussed future sewer demand. The committee directed staff to finalize their estimates and return them to the committee at their next meeting.

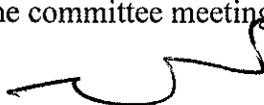
The committee discussed the need for new water use related ordinances and policies. Staff said that they expected to introduce this matter to the Town Council at their next meeting and forward drafts to the committee for their next meeting.

Staff discussed the Town's assumption of street maintenance from VDOT. Staff informed the committee that they were attempting to schedule a work session between VDOT officials and the Town Council on this matter.

The committee set their next meeting for June 22, 2011 at 1:00 p.m.

5. Adjourn

The committee meeting was adjourned at 1:50 P.M.



Keith R. Dalton, Town Manager