



This is a Memorandum of Understanding (MOU) agreement between Robinson, Farmer, Cox Associates, hereinafter called RFC and the Town of Irvington, Virginia, hereinafter called Town.

**I. Purpose and Scope**

The purpose of this MOU is to clearly identify the roles and responsibilities of each party as they relate to the review and audit preparation services to be provided by RFC to Town. It anticipated the bulk of the work performed by RFC will be done remotely.

**II. Background**

Town contacted RFC about performing professional and bookkeeping duties as Treasurer.

**III. RFC Responsibilities under this MOU**

It was agreed that RFC shall undertake the following activities:

- Provide bookkeeping services to include preparing accounts payable and payroll checks to be approved and signed by designated members of Town Council, entering monthly deposits into the Town's general ledger, reconciling the monthly bank statements, and proposing any journal entries needed.
- Prepare monthly financial reports for internal reporting.
- Prepare W-2's for Town employees and 1099's as needed.

**IV. Town Responsibilities under this MOU**

It was agreed that Town shall undertake the following activities:

- Provide requested documents and cooperate fully with RFC.
- Ask questions of RFC as needed.

**V. Compensation**

Town agrees to compensate RFC at hourly rates of \$85 for bookkeeping services and \$165 for professional services. In addition, the Town agrees to pay \$100 per day for any days which travel to the Town is required. Jay Sanudo, CPA, CGMA is the engagement partner for this job. Our fee for these services will be billed each month and is payable on presentation. Any other services that may be needed outside of the scope of this Memorandum of Understanding will be discussed and the price negotiated between Town Council and RFC prior to beginning the work.

**VI. Effective Date and Signatures**

This MOU shall be effective upon the signature of RFC and Town. It shall be in force from the date signed and may be cancelled by either party. RFC and Town indicate agreement with this MOU by their signatures.

**Richmond Office:**  
2923 Polo Pkwy  
Midlothian, VA 23113  
(804) 378-4200

**Contact:**  
Jay Sanudo, CPA, CGMA  
Partner  
jsanudo@rfca.com



ROBINSON, FARMER, COX ASSOCIATES, PLLC  
Certified Public Accountants

**Signature and Dates**

Robinson, Farmer, Cox Associates

Signature: Jay Sanudo  
Title: Partner  
Date: 3/24/2026

Town of Irvington, Virginia

Signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

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