

# Cumberland Fire District

Established  
November 10, 2014

**Headquarters @ Station Four**  
**3502 Mendon Road Cumberland, RI 02864 401.658.0544**  
**[www.cumberlandfire.org](http://www.cumberlandfire.org)**

## REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT

**JULY 14, 2015 7:00pm**

**CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER, JR. TOWN CHAMBERS**

**45 BROAD STREET, CUMBERLAND**

## REGULAR MEETING

### 1. CALL TO ORDER

### 2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

### 3. GENERAL ANNOUNCEMENTS

- a. Swearing of men receiving promotions
  - i. Lt. Craig Emmerson to Captain
  - ii. FF Christopher Smith to Lieutenant
  - iii. FF Daniel Bradley to Lieutenant
- b. Swearing in of Probationary FF Stephen Instasi

### 4. CONSENT AGENDA

- a. Approval of Minutes of
  - i. 06/02/2015
  - ii. 06/23/2015

### 5. OLD BUSINESS

- a. Update on Goals
  - i. Citizens Fire Academy

### 6. NEW BUSINESS

- a. Finance Department
  - i. Overview of the new accounting system
  - ii. Review of the tax collection process
  - iii. R-2015-43 Auditing Proposals and recommendation
- b. Chairman's Communications
  - i. 3 Platoon System Review
  - ii. H-6341
- c. R-2015-40 Grace Period for Tax Bills
- d. R-2015-41 Interest amount for late tax bills
- e. R-2015-38 Engines 4 & 5 repairs
- f. R-2015-39 Insulation for Station 1
- g. R-2015-42 Mr. Jackvony's separation payout

### 7. PUBLIC INPUT

### 8. ADJOURNMENT

Posted at HQ and other station(s)

## Mission Statement

The mission of the Cumberland Fire District is to provide exceptional public safety services in a safe, compassionate, cost effective and professional manner.

**Bruce A. Lemois**  
*Chairman*

**Phillip Koutsogiane**  
*Vice-Chair*

**Christopher Parent**  
*Commissioner*

**Cynthia Ouellette**  
*Commissioner*

**Ronald Champagne**  
*Commissioner*

**Jim Scullin**  
*Commissioner*

**Frank Matta**  
*Commissioner*

**Kenneth Finlay**  
*Chief of the Department*

Station One  
555 High Street  
401.722.5992

Station Two  
1530 Mendon Road  
401.333.1421

Station Five  
50 Arnold Mills Road  
401.333.2244

**Kelley Morris**  
*General Counsel*

**Thomas Bruce**  
*Finance*

**Debra Auclair**  
*District Clerk*

**SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT**

**JUNE 2, 2015 AT 7:00 P.M.**

**CUMBERLAND LIBRARY MEETING ROOM 2**

**1465 DIAMOND HILL ROAD, CUMBERLAND, RI 02864**

The meeting was called to order at 7:02 p.m.

**MEMBERS PRESENT:** Chairman Lemois, Commissioners Koutsogiane, Matta, Parent, Ouellette, Champagne, Scullin and Solicitor Kelly Morris.

**OLD BUSINESS:** There was no old business at this time.

**NEW BUSINESS:**

- A. **FC-R-2015-32 Tax Rules Documentation.** The Cumberland Fire Districts has certain rules in formulation of the tax bills. There will be a minimum of \$25.00 for a tax bill and all bills would be due within 30 days with a 15 day grace period before the addition of the 16% penalty is added.

COMMISSIONER CHAMPAGNE MOVED TO PASS THE TAX RULES DOCUMENTATION,  
SECONDED BY COMMISSIONER OUELLETTE  
PASSED 7-0 WITHOUT DISCUSSION

- B. **FC-R-2015-33 Moving of funds from CJFD to VFFD.** Would like to authorize a transfer of \$155,000 to the Valley Falls Operating Account from the Cumberland Hill Health Fund account. This transfer would allow Valley Falls to adequately fund payroll and other required disbursements until the June 30<sup>th</sup> fiscal year end.

Commissioner Champagne asked for an explanation for this need. The Chairman explained that in reaching it was noticed that at the last board meeting prior to the VF annual meeting it was discussed that they needed a tax rate of \$2.54 to fund the budget. A recommendation was made to use \$2.45 and use \$50,000 out of surplus.

A week later, with no minutes of any meetings in between, the VF Treasurer moved the tax rate for approval at \$2.34. There wasn't any explanation for the change nor funds secured to balance the budget. In effect VF pasted an unbalanced budget.

COMMISSIONER CHAMPAGNE MOVED TO MODIFY THE RESOLUTION TO REEEEEAD  
THAT AS SOON AS IT IS PRACTICAL, THE HEALTHCARE FUND WILL BE FULLY RESTORED.  
SECONDED BY COMMISSIONER OUELLETTE.

PASSED 7-0

COMMISSIONER CHAMPAGNE MOVED TO PASS THE RESOLUTION AS AMENDED TO TRANSFER \$155,000 TO VALLEY FALLS FIRE DISTRICT. SECONDED BY COMMISSIONER OUELLETTE. PASSED 7-0.

**C. Request to adjourn into Executive Session (Rm 4) pertaining to Collective Bargaining Agreement.**

COMMISSIONER OUELLETTE MOVED TO ADJOURN TO EXECUTIVE SESSION AT 7:09 P.M. SECOND BY COMMISSIONER CHAMPANGE. PASSED 7-0.

BACK INTO REGULAR SESSION AT 7:31 P.M.

A ROLL CALL VOTE WAS TAKEN IN REGARDS TO THE CONTRACT AND WAS PASSED WITH A 5-2 VOTE. COMMISSIONERS SCULLIN AND KOUTSIAGNE VOTED NAY.

Chairman Lemois moved Public Input up on the Agenda. There was no public input at this time.

**Chief's Communications**

The Chief communicated that with the vacancy in the ranks of fire fighters since the retirement of a member in January, that he recommends Stephen Instasi III of 72 Alaska Drive, Cumberland be appointed as a probationary fire fighter to the Cumberland Fire Department with a start date agreeable to both parties. Mr. Instasi will start in two weeks.

38 applicants out of 40 showed up and there were 16 that passed the oral exam. It was discussed that we hold list of candidates for one year and then renew as there were many good candidates.

Commissioner Ouellette questioned if candidates could be used as on call or volunteer. The Chief thought it would be possible but the only problem would be commitment and we are limited with what we have budgeted.

It was also noted that there were no women or minorities that applied.

Chairman Lemois asked the Chief for a list of how the position was advertised.

Commissioner Koutsogiane questioned who was on the Board for the interview process. Commissioner Matta, Deputy Anderson, Captain Emerson, Lt. O'Neil, Commissioner

Parent and Firefighter Babikian were on that Board. The Chief has all information available for anyone to see.

(Commissioner Scullin left the meeting.)

---

### **Chairman's Communications**

Chairman Lemois stated that the tax bills will be going out. As of 6/30/15 we will become one district and understands that not everything has been unanimous. We are working with a budget that is going to cover the District with the unknowns of the audit.

In regards to the Finance Department, we will know on a weekly basis where we stand on key budget items such as overtime, maintenance and tax collections. Sound financial practices and standards are in place. The cost of the budget will be tied in with the contract. He mentioned that though the four contracts took years to write and update, the district had merger of the contracts completed within 6 months with a very teamwork approach. Like the budget, this is a starting point.

The Chairman wanted to address some points made during the budget hearings. As they were pointed he was interested in learning about them. He reported that in all actualities N. Kingstown FD did not save 2 million dollars as some have said. In fact has requested an increase of \$855,000 for fiscal 20116. It was also noted that the CFD is less expensive per man than the NKFD, once we cut out municipal costs. The Coventry District was also mentioned. The Chairman reported that even though the state appointed receiver, without the need of approval from any group or persons, literally striped the CBA and other district cost. Still when calculating tax bills a house in Cumberland pays \$200 less than a similar house in Coventry.

Chairman Lemois concluded that as long as we work together with a positive overtone, the District will be merged successfully. He thanked firefighters and the Board for all their hard work.

Jeff McCabe and Brian Bernardo came up to the Board to sign the contracts. A control copy will go to headquarters.

COMMISSIONER KOUTSIAGNE MOVED TO ADJOURN THE MEETING AT 7:56 P.M.  
SECOND BY COMMISSSIONER CHAMPAGNE. PASSED 6-0. (Commissioner Scullin was absent for the vote).

Submitted by:

Debra Auclair  
Committee Clerk



**AGENDA OF THE REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**

**TUESDAY, JUNE 23, 2015 AT 7:00 P.M.**

**CUMBERLAND TOWN HALL, 45 BROAD STREET, CUMBERLAND, RI**

The meeting was called to order at 7:07 p.m.

**MEMBERS PRESENT:** Chairman Lemois, Commissioners Koutsogiane, Matta, Parent, Ouellette, Champagne, Scullin and Solicitor Kelley Morris.

**GENERAL ANNOUNCEMENTS:** Under New Business, the resolution of communications for Vendors should be 34 and resolution for exemption for the Blind should be 35.

**CONSENT AGENDA**

COMMISSIONER OUELLETTE MOVED TO APPROVE THE MINUTES OF 5/11/15 AND 5/12/15. MINUTES FROM THE 6/3/15 MEETING WERE NOT IN THE PACEKT. SECOND BY COMMISSIONER CHAMPAGNE. PASSED 7-0.

**NEW BUSINESS**

**A. Review of Resolution 2015-34 – Vendor Communications.**

The Chairman will assign the key contact people for various vendors. Currently, we have the following assignments:

State agencies financial or other:	Thomas Bruce
Audit vendor:	Thomas Bruce
Payroll:	Thomas Bruce, Beth Markey & Diane Karolyshyn
Health Insurance:	Commissioner Champagne
General Liability Insurance:	Commissioner Champagne
Fire Operations vendors:	Chief Finlay
Media:	Chairman Lemois

COMMISSIONER CHAMPAGNE MOVED TO PASS THE RESOLUTION IN REGARDS TO VENDOR COMMUNICATIONS. SECOND BY COMMISSIONER OUELLETTE.

Commissioner Koutsogiane questioned the infringement of the commissioners. Chairman Lemois explained that he does not want any infringement but to have one person assigned to contact with any questions. Commissioner Scullin asked if they could discuss issues with Chief, Chairman Lemois complimented the question and explained this was only for external contacts.

A ROLL CALL VOTE WAS TAKEN AND RESOLUTION PASSED 4-3. COMMISSIONERS OUELLETTE, KOUTSOGIANE AND SCULLIN VOTED NAY.

**B. Finance Update**

Mr. Bruce handed out individual financial statements for each of the four districts as of 5/31/15. The statements have been submitted by Bob Marry for North Cumberland, Ed Yazbak for Cumberland Hill, Beth Markey for Cumberland Fire and Diane Karolyshyn for Valley Falls. He briefly reported on the results and other significant factors of each of the statements.

The District is currently out to bid for audit services for up to a three-year period. Auditor General Dennis Hoyle, who approved the RFP specifications, plans on attending our bid conference next week. This meeting will be attended by firms who intend to submit proposals. The June 30, 2015 version of the attached financial statements will be a primary part of the scope of the first stage of the upcoming annual audit process. The specifications reflect a requirement advised by Auditor General Hoyle that the four individual district audits and audit reports be completed by September 30<sup>th</sup>. A copy of the specifications is available at the District website.

The tax bills were delivered by the post office on Monday, June 15<sup>th</sup>. The expected large amount of taxpayer calls were received by the Finance Department for the first two days following delivery. The staff commented that the number of received calls were within the amount they expected based on their past experience at the individual districts. On 6/4/15, RI State Municipal Finance Director, Susanne Grechner provided verification that our final tax levy was acceptable.

Beth Markey, with the assistance of our payroll service firm, has input and developed all data and set up files to start the live generation of payrolls in July. This same process has continued with our new QuickBooks Pro multi-user system which also will be utilized starting July 1<sup>st</sup>.

There were questions and discussion on the Districts which had surpluses as well as the date of first payroll.

Commissioner Scullin questioned negative balances and asked if it was due to tax by collections. Mr. Bruce reported that the District has a 96.3% tax collection rate and should rise by the end of June. A November tax sale is also a tentative plan which will first come before the Board for approval.

Commissioner Ouellette thanked Mr. Bruce and their staff for all their hard work.

Next was adding the exemption for the Blind to Resolution 2015-35. This is to add the exemption for the Blind residents of Cumberland. Currently, there are 18 qualified taxpayers. The CFD Tax Collector shall reach out to the qualified to correct their bills. The tax collector shall have the ability to make adjustments to any tax bill received to date from a qualified individual.

There were questions and discussion on the previous resolution. It was discussed that it should be an amendment to Section 2 to add a Section 4 for persons who are legally blind, the limit of the exemption.

COMMISSIONER CHAMPAGNE MOVEC TO AMEND THE RESOLUTION AS STATED.  
SECOND BY COMMISSIONER OUELLETTE. PASSED 7-0.

COMMISSIONER OUELLETTE MOVED TO ADOPT THE AMENDED RESOLUTION.  
SECOND BY COMMISSIONER MATTA. PASSED 7-0.

**C. Request to adjourn into Executive Session.**

COMMISSIONER CHAMPAGNE MOVED TO ADJOURN TO EXECUTIVE SESSION.  
SECOND BY COMMISSIONER OUELLETTE.

Commissioner Koutsogiane questioned that the contract may be against the open meeting law.

Solicitor Kelley Morris does not believe it falls under the collective bargaining agreement but for job performance. After further research, Solicitor Morris decided that this issue could not be discussed in Executive Session. Chief Finlay was fine with his contract being heard in public session.

The Chief's contract was distributed to the members of the committee a week and a half ago. It is the same contract contracts with one exception on page 2, article 4.

The Chief agreed to remain under the old contract until 6/30/15. The new contract will start retro to 1/1/15 and can be terminated with or without cause.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE CHIEF'S CONTRACT.  
SECOND BY COMMISSIONER OUELLETTE.

Commissioner Scullin questioned the 3-yr. contract and does not agree with it. Commissioner Koutsogiane would also like a 1 year contract and questioned holiday pay.

Commissioner Ouellette expressed that she was happy with the 3 year contract. The merger is no easy task. The next round of negotiations may not go so smoothly but she believes in consistency in leadership.

Commissioner Scullin warned that the Union would be looking for increases and that the taxpayers are not being well served. Commissioner Parent commented that is speculation and has nothing to do with the union body. Chairman Lemois would not entertain the local's request based on the Chief's contract and it is purely Commissioner Scullin's opinion on who is best served.

Commissioner Champagne pointed out that the Chief has been very reasonable. His salary includes all off-duty calls, no over-time or stipend, retirement or dental plan. He further stated that he works very hard for the District.

Commissioner Scullin questioned what the breakdown of the increase would be which amounts to .02%

The Chief was very agreeable to any change suggested.

THERE WAS A ROLL CALL VOTE AND PASSED WITH A 5-2 VOTE. COMMISSIONERS SCULLIN AND KOUTSOGIANE VOTED NAY.

**D. Personnel Committee Report – Approval on Personnel Committee's recommendation for the four positions on the administrative staff.**

The Finance Committee Chairman presented recommendations for the following administrative positions:

Business Manager/Tax Collector:  
Assistant Manager/Tax Collector:

Diane Karolyshyn  
Beth Markey

Fire Prevention Specialist &  
Admin to the Chief:  
Tax Collector and Finance Clerk:

Keri Smith  
Joan Lariviere

COMMISSIONER MATT A MOVED TO APPROVE THE PERSONNEL COMMITTEE'S  
RECOMMENDATIONS FOR THE FOUR POSITIONS ON THE ADMINISTRATIVE STAFF.  
SECOND BY COMMISSIONER CHAMPAGNE.

Commissioner Koutsogiane questioned on whether there was any advertising for  
other candidates. There were 4 people that expressed that they were not interested  
in the merger. The people recommended have experience with the software and  
tax collection.

Commissioner Scullin expressed his opinion that it should be publicly advertised.  
Chairman Lemois clarified that we are not required to advertise. In fact we had nine  
admin positions once merged. One was not filled and four others indicated they had  
no desire to stay on with the new district. The four remaining are the four  
recommended as new hires.

Commissioner Champagne stated that he did not appoint but made a  
recommendation because he has worked with these people that are the heart and  
soul of the District.

Commissioner Scullin questioned the hours and pay scales.

THERE WAS A ROLL CALL AND VOTE AND PASSED WITH A 5-2 VOTE.  
COMMISSIONER SCULLIN AND KOUTSOGIANE VOTED NAY.

**E. Chairman's Communications – 2015-2016 Goals.**

The vision and direction for the District is very positive and uplifting in moral. The  
following are goals being used to set the vision for the district:

1. To create a plan to achieve a 1 rating on the ISSO scale. Develop a plan by the  
spring of 2016. Chief Finlay was appointed as Chair, along with Commissioner  
Champagne and a Deputy Chief.
2. Establish an in home inspection program and town-wide educational program on  
fire prevention. We will have inspections scheduled by the end of August,

beginning of September. We will present education program in the spring of 2016. Commissioner Ouellette will be Chair along with a local. It is recommended that these be conducted a couple nights a week during the summer.

Commissioner Ouellette suggested that we change the name from home inspection to home visit for advertisement purposes. She has reached out to the Red Cross who will be going to homes and replacing smoke alarms. Mayor Murray is on board with this targeting the fall of this year to implement this program.

3. Develop a wellness campaign for the department. The goal is complete the plan by January 2016. Chairman Lemois will be Chair along with a local as representative.
4. Review the potential for a fire alarm box inspection service for the businesses in the town. Goal is to present by the fiscal year end. Chief Finlay as Chair along with Commissioners Koutsogiane, Champagne and a local representative.
5. Complete a review of which platoon system works for Cumberland Fire District. The goal is to present a report at the July 28<sup>th</sup> meeting but more time may be needed. Commissioner Matta as Chair along with Commissioners Scullin, Ouellette, Chief Finlay and a Local. May be sometime in August.
6. Research and develop a Citizens Fire Fighter Academy. Goal is to present a plan in the first quarter of 2016. Commissioner Champagne as Chair along with Chief Finlay ad a Local. This will be a great way to connect with the citizens and already has a potential sponsor.

COMMISSIONER PARENT MOVED TO ADJOURN REGULAR SESSION AT 8:39 P.M. SECOND BY COMMISSIONER OUELLETTE. PASSED 7-0.

Submitted by:

Debra Auclair  
Committee Clerk



**FC-R-2015-43**

**CUMBERLAND FIRE DISTRICT**

**Resolution: Selection of Auditing Firm**

Be it resolved by the Cumberland Fire District as follows:

- Whereas,** The four former fire districts in Cumberland having had never gone through a complete audit
- Whereas,** It is a requirement of the Department of Revenue for the State of RI.
- Whereas,** The Finance Director invited multiple recommended and qualified accounting firms with DOR approved RFP.
- Whereas,** Two firms have responded and the Finance Director is recommending the firm of Parmelee, Poirier & Associates ,LLP
- Whereas,** This is a three year award with the cost for each year  
Year 1 \$ 55,000.00  
Year 2 \$ 15,000.00  
Year 3 \$ 15,000.00

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

- Section 1.** The total cost of the first year shall be charged equally to each of the four former fire districts in the 2014-15 budget year.
- Section 2.** Years two and three will be paid by the merged district.
- Sections 3.** This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk



# **CUMBERLAND FIRE DISTRICT**

Proposal to Provide Auditing Services

Financial Statement Audit for the Fiscal Years Ending June 30, 2015, 2016 and 2017

By

Nadeau Wadovick LLP

(401) 823-4004

875 Centerville Road

Warwick, Rhode Island 02886

July 5, 2015

July 5, 2015

Cumberland Fire District  
Attn: Thomas Bruce, Finance Director  
3502 Mendon Road  
Cumberland, RI 02864

Dear Mr. Bruce,

We respectfully submit herewith a proposal to perform financial statement audit(s) of the Cumberland Fire District (District) for the fiscal years ending June 30, 2015, 2016 and 2017.

This proposal, as requested by the Audit Specification, addresses all the required areas as outlined in the audit specifications.

Our statement of qualifications that follows this letter provides in greater detail why we believe Nadeau Wadovick LLP is the firm that is best suited to provide professional audit, accounting, and tax services to the Cumberland Fire District. We would like to highlight what we believe are the Firm's major strengths:

- We are committed to the Rhode Island area. We are one of the most progressive accounting firms in Rhode Island, and our partners and staff take great pride in personally serving our clients.
- We are members of the American Institute of Certified Public Accountants Alliance for CPA Firms, a national membership organization of leading independent accounting firms throughout the United States. Membership in this organization allows us to call on a wealth of knowledge and expertise in all areas including operations similar to those requested in this proposal.
- We believe the Cumberland Fire District will find the quality of our services to be excellent and in accordance with professional standards. Our relationship with various not-for-profit and governmental organizations has provided us with in-depth experience in not-for-profit and governmental accounting, especially as it relates to Rhode Island not-for-profit organizations.

We appreciate the opportunity to present our qualifications, and we hope that you will give them favorable consideration.

Very truly yours,



Jeffrey D. Wadovick, CPA, MST  
Partner

TABLE OF  
CONTENTSPage

Independence.....	1
License to Practice Accounting in Rhode Island.....	1
Firm Qualifications and Experience.....	2
Partner, Supervisory and Staff Qualifications and Experience .....	3
Similar Engagements with Other Government Entities .....	5
Specific Audit Approach.....	6

## APPENDICES

Engagement Fees .....	A
Resumes of Key Employees.....	B
Firm's Peer Review Report.....	C

**INDEPENDENCE**

The Firm and its members are independent to the Cumberland Fire District without exception as defined by Generally Accepted Auditing Standards including those in Interpretation 10 of Rule 101 of the AICPA Code of Professional Ethics and *Governmental Auditing Standards*.

The Firm and its members do not and have not in the past (5) years had a relationship with the Cumberland Fire District or any of its agencies or component units as defined by Generally Accepted Auditing Standards accept for providing its annual financial statement audit.

**LICENSE TO  
PRACTICE  
ACCOUNTING IN  
RHODE ISLAND**

The Rhode Island Board of Accountancy has licensed the Firm to conduct business as Certified Public Accountants in the State of Rhode Island. The Firm is also a member of the following professional affiliations.

- The American Institute of Certified Public Accountants (AICPA)
- The AICPA approved practice-monitoring program
- The Partnering for CPA Practice Success (PCPS), the AICPA alliance for CPA firms.

James N. Nadeau, CPA, MST; Jeffrey D. Wadovick, CPA, MST and Robert Salmani, CPA hold current licenses to practice accounting in the State of Rhode Island.

Our Firm consists of six (6) professionals, three of which will be assigned to this engagement.

The Firm maintains \$1,000,000 of professional liability coverage. Furthermore, there has never been any professional complaints pending or resolved against the Firm or any of its partners by state boards of accountancy, any self-regulatory, professional or government authority including but not limited to the AICPA or the Rhode Island Board of Accountancy. There are also no pending or resolved lawsuits or claims against the Firm or its partners.

We have attached a copy of our Firm's 2014 Peer Review Report, as required by *Governmental Auditing Standards*, conducted by D. E. Rodrigues & Company, Inc. of Fall River. The Firm has always received an unqualified "clean" report. In addition, the Firm is independent as defined by auditing standards. See Appendix C.

**FIRM  
QUALIFICATIONS  
AND  
EXPERIENCE**

Nadeau Wadovick LLP is an independent firm of certified public accountants with an office located in Warwick, Rhode Island. Through the years, it has grown to become one of the most progressive and respected firms in Rhode Island.

Our partners decided early in their professional careers to practice public accounting and to raise their families in Rhode Island. As such, they have developed family ties and commitments to the communities where they live.

We are an integral part of our business community. Our partners serve on many boards and are involved in numerous civic organizations. We firmly believe that as members of the community, we must participate and give of our time and efforts to both charitable and civic organizations. Further, we host seminars for various industry groups and speak at local accounting seminars.

We believe that our success in this community depends to a large degree on our ability to uphold our professional reputation. We are highly motivated, dedicated individuals, working together to provide our clients with professional services that are timely, efficient and of the highest quality. A strong advantage to our firm is our size. Partners and staff are easily accessible, communicating with clients and other business associates via email, voice mail and other means of communications.

Our clients represent an extensive cross-section of industries, ranging from small family-owned businesses to municipal governments. We work very closely with the management of these companies to assist them in achieving their goals and objectives. We feel very strongly that in our roles as business consultants, we bring additional value to each of our clients beyond the accounting, auditing and tax services required.

The Firm can effectively address all accounting, auditing and tax issues based on the extensive background of its audit and tax personnel. Members of the Firm have been involved in many not-for-profit and governmental audits. Current clients of the Firm are listed in our professional references.

**PARTNER,  
SUPERVISORY  
AND STAFF  
QUALIFICATIONS  
AND  
EXPERIENCE**

Our staffing commitment for servicing the Cumberland Fire District, will center around the following engagement team who are familiar with your type of operations and needs:

*Jeffrey D. Wadovick, CPA, MST* – Partner, will be in charge of the audit fieldwork with one or more staff accountants as necessary under his control.

*James N. Nadeau, CPA, MST* – Partner, will perform second partner review and quality assurance.

*Robert Salmani, CPA* - Senior Accountant will run the audit.

A profile of each partner is included below:

Jeffrey D. Wadovick, CPA, MST, Audit Partner, has twenty-six years of audit, accounting and tax experience. He spent five years working for KMPG, an international accounting and professional services firm; two years at FleetBoston, a financial institution; and the last nineteen years with Nadeau Wadovick LLP serving as the audit partner for the firm for the last fifteen years.

He is a graduate of Clarion University of Pennsylvania and is a member of the American Institute of Certified Public Accountants (AICPA) and the Rhode Island Society of Certified Public Accountants. He recently completed a three-year term serving as a Board Member of the Rhode Island Society of Certified Public Accountants. He is the past chairman of the Rhode Island Society of Certified Public Accountants' Accounting and Auditing Committee, and is active in various community organizations. Jeffrey has a Master of Science Degree in Business Administration (MBA) from Rensselaer Polytechnic Institute of Troy, New York. He has a Master of Science in Taxation (MST) from Bryant College.

Jeffrey specializes in servicing individuals and business entities (corporations and partnerships) and municipal governments whose needs include specialized accounting and attestation services and strategic tax planning and preparation.

Jeffrey remains active in the accounting profession by teaching at Rhode Island College.

**PARTNER,  
SUPERVISORY  
AND STAFF  
QUALIFICATIONS  
AND  
EXPERIENCE  
(Continued)**

James N. Nadeau, CPA, MST, Tax partner, has thirty-six years of tax, accounting and financial planning experience, having spent his first six years in various capacities including limited partner in a regional accounting firm and the next twenty-three years with the firm Nadeau Wadovick LLP.

He is a graduate of the University of Rhode Island and later received a Master of Science Degree in Taxation (MST) from Bryant College. He is a member of the American Institute of Certified Public Accountants and the Rhode Island Society of Certified Public Accountants.

James specializes in servicing high net worth individual clients and closely held corporations whose needs include retirement, estate and gift, financial and various business succession planning.

Resumes of both appear in Appendix B.

Audit personnel who will be conducting the audit have completed significant governmental and not-for-profit continuing professional education over the past two years as required by the Governmental Accounting Standards Board. This continuing education includes the various courses offered by the American Institute of Certified Public Accountants and the Rhode Island Society of Certified Public Accountants. Additional information regarding specific continuing professional education courses may be obtained upon request.

Due to the nature and size of the firm, turnover of key personnel is not considered to be a potential issue. However, in the event there is a change in key personnel, the Firm will replace the individual with someone equally knowledgeable and experienced and will notify the District immediately.

Our audit plan does not provide for the involvement of any consultants or specialists. It is not anticipated that this engagement would warrant such services.

**SIMILAR  
ENGAGEMENTS  
WITH OTHER  
GOVERNMENT  
ENTITIES**

The Firm has extensive experience in governmental, not-for-profit and municipal accounting and auditing entities. References for similar audit engagements are as follows:

Ashaway Fire District  
Joyce Smith, Treasurer  
213 Main Street  
Ashaway, RI 02804  
(401) 377-4610

Services Provided: Annual Audit

Total House: 100

Engagement Partner: Jeffrey D. Wadovick, CPA, MST

Charlestown Fire District  
Kevin Gallup, Chairman  
P.O. Box 970  
Charlestown, RI 02813  
(401) 932-5262

Services Provided: Annual Audit

Total Hours: 130

Engagement Partner: Jeffrey D. Wadovick, CPA, MST

Town of West Greenwich  
Danielle Andrews, Treasurer  
280 Victory Highway  
West Greenwich, RI 02817  
(401) 392-3800 ext. 107

Services Provided: Annual Audit

Total Hours: 275

Engagement Partner: Jeffrey D. Wadovick, CPA, MST

The College Crusade of Rhode Island  
Irene McCormick, Finance Director  
The 134 Centre, Suite 111  
134 Thurbers Avenue  
Providence, RI 02905  
(401) 854-5500

Services Provided: Annual Audit and Form 990 Income Tax Return.

Total Hours: 200

Engagement Partner: Jeffrey D. Wadovick, CPA, MST



**SPECIFIC  
AUDIT  
APPROACH**

The Firm's audit approach and work programs are those published by Practitioners Publishing Company (PPC) *Audits of States and Local Governments*. The approach and guides are widely used and accepted by practitioners throughout Rhode Island and the United States. The guides provided by PPC have received an unqualified "clean" opinion by their peer reviewers.

Our audit will be conducted in order to express an opinion on the fair presentation of the Cumberland Fire District's Basic Financial Statements in conformity with generally accepted accounting principles. We will audit the combining funds, individual funds, and supporting schedules as necessary to issue an "in-relation-to" report.

The audit report will be in full compliance with Governmental Accounting Standards Board No. 34 which includes Management Discussion and Analysis as deemed applicable.

If necessary, as auditors of the Cumberland Fire District, we will perform certain tests and procedures to your accounting records as required by the Governmental Accounting Standards Board and OMB Circular A-133 *Audits of State, Local Governments and Non-Profit Organizations*, June 24, 1997 (Amended June 27, 2003).

The audit examination will be made in accordance with Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants, *Governmental Accounting Standards* issued by the Comptroller General of the United States, and in accordance with the following auditing and reporting standards as required:

- Standards for Audit of Government Organizations, Programs, Activities and Functions 2003 Revision (The Yellow Book); and
- OMB Circular A-133 Compliance Supplement, March 2014.

**SPECIFIC  
AUDIT  
APPROACH  
(Continued)**

In addition to the reports on the basic financial statements, the following reports will be issued as deemed appropriate based on our audit:

- Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Accounting Standards*
- Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with *OMB Circular A-133*
- Schedule of Findings and Questioned Costs
- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Compliance for SF-SAC "Data Collection for Reporting of State, Local Governments and Non-profit organization"

A management letter will be issued. As deemed necessary based on our audit, we will communicate any reportable conditions identified during our audit. Reportable conditions will be based on definitions as prescribed by our professional standards. In the event we were to discover any irregularities or illegal acts we would immediately notify the appropriate officials.

**SPECIFIC  
AUDIT  
APPROACH  
(Continued)**

In addition to the above reports and management letter, we will issue a letter as required by Standards on Auditing Standards No. 114. This letter will summarize the significant areas of the audit and will be sent directly to the Audit Committee Chairperson shortly after completion of our audit fieldwork.

Additional information regarding our audit approach is as follows:

Segmentation of the Engagement:

As Soon As Possible	Interim fieldwork consisting of control testing and documentation; applicable compliance testwork and general interim audit procedures (if agreed upon by the District).
July 20 <sup>th</sup>	Detail audit plan and list of schedules to be provided to officials.
August 1 <sup>st</sup> – August 31 <sup>st</sup>	Audit fieldwork.
September 15 <sup>th</sup>	Report completion.
September 20 <sup>th</sup> (see note below)	Delivery of draft audit reports.
September 30 <sup>th</sup>	Delivery of final audit reports.

The time table for the draft will not be met as generally accepted accounting principles requires the District to report 60 days of cash collection after year end. That means the accounting records must remain open through August 31<sup>st</sup> of each year.

Our proposed audit fee is based on anticipated cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the audit, and that officials will abide by these established deadlines. Should officials significantly delay the closing of the District's books, thus causing us to push our audit fieldwork beyond September 30<sup>th</sup>, and ultimately delaying completion of the audit reports beyond the required due date, the Firm will work to complete the engagement as expeditiously as possible.

It is our expectation that the District's financial records are to be complete and that the trial balance has been reviewed by management prior to presentation to the auditor. Should the District desire assistance in closing their financial records within a timely manner, we would be available to provide such assistance; however, this assistance is outside the scope of our audit. The fee for such assistance will be billed at eighty percent of our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned.

**SPECIFIC  
AUDIT  
APPROACH  
(Continued)**

Proposed Audit Hours and Rates:

Partner	40	\$205 per hour
Senior & Staff Accountants	260	\$125 per hour
Administrative & Report Production	<u>40</u>	\$85 per hour
Total Hours	<u>340</u>	

The above proposed hours are budgeted based on a one year audit. The first year which will include the audit of July 1, 2014 opening balances and 4 separate fire district entities will be much higher. Subsequent years will be adjusted accordingly for one entity.

The Firm will carry the burden and responsibility for printing the financial statements and providing an adequate number of copies.

Terms of billing and payment will be outlined in the audit engagement letter that will be issued upon awarding of audit contract.

The Firm represents the following:

The Firm is independent under the requirements of the American Institute of Certified Public Accountants (including the provisions in Interpretation 10 of Rule 101 of the AICPA Code of Professional Ethics) and *Government Auditing Standards*;

The Firm has complied with the continuing education requirements of *Government Auditing Standards*;

The Firm has an appropriate internal quality control system in place and has participated in an external quality control review program as required by *Government Auditing Standards*. The audit organization shall provide a copy of their most recent external quality control review to the District;

The Firm is familiar with generally accepted accounting principles for state and local government units with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act of 1984, as amended, and the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and will conduct the audit and will report in accordance with those standards.

## **ENGAGEMENT FEES**

### **Appendix A**

CUMBERLAND FIRE DISTRICT  
Proposal to Provide Auditing Services  
June 30, 2015, 2016 and 2017

***TOTAL ALL-INCLUSIVE MAXIMUM PRICE***

*Name of Firm:*

Nadeau Wadovick LLP  
875 Centerville Road  
Warwick, Rhode Island, 02886

I hereby certify the person signing this proposal is entitled to represent the Firm, empowered to submit the bid and authorized to sign a contract with Cumberland Fire District.

  
\_\_\_\_\_  
Jeffrey D. Wadovick, CPA, MST  
Partner

Total all-inclusive maximum price for the 2015 engagement \$ 39,690  
2015 Fee includes 4 separate audits along with opening  
balance audits (July 1, 2014) beginning balance sheet audit.  
Audited financial information which was not audited in the  
prior year must have additional audit work performed on the  
beginning balances to obtain assurances the starting figures  
are correct.

Services to provide consolidation entry \$ 2,750

Total all-inclusive maximum price for the 2016 engagement \$ 18,500

Total all-inclusive maximum price for the 2017 engagement \$ 18,500

## **RESUMES OF KEY EMPLOYEES**

### **Appendix B**

*JEFFREY D. WADOVICK*  
Certified Public Accountant  
76 Mesa Drive  
North Kingstown, Rhode Island 02852

PERSONAL

- Born July 17, 1966
- Married with four children

EDUCATION

- Bryant College, 2004, Master of Science in Taxation
- Rensselaer Polytechnic Institute, 1998, Masters of Science in Business Administration
- Clarion University of Pennsylvania, 1989, Bachelor of Science in Business Administration, Accounting
- Berea High School, Ohio, 1985
- Many business and accounting courses and seminars

PROFESSIONAL

- Qualified and obtained CPA in 1992
- Member of American Institute of Certified Public Accountants since 1992
- Member of Rhode Island Society of Certified Public Accountants since 1996
- Board Member, Sail Newport 1995 to 2004, last three years as President, prior five years as Treasurer
- Board Member, Rhode Island Society of Certified Public Accountants 2005 – 2008
- Audit Committee Member, Town of North Kingstown, Rhode Island 2007 to 2010
- Board Member and Treasurer, Central Rhode Island Chamber of Commerce, 2006 to 2009
- Expert witness for Rhode Island Supreme Court – City of Cranston, 2008
- Member of the AICPA Tax Practice Improvement Committee, 2008 to 2011
- Board Member, Martin Luther King Community Center, 2008 to 2010
- Teacher of Accounting at Rhode Island College, September 2005 to 2011
- Chairman of the RISCPA Government Relations Committee 2009 – current
- Board Member and Treasurer, Warwick Junior Hockey Association, 2011 to current
- Board Member and Treasurer, North Kingstown Youth Lacrosse, 2011 to current
- Specializes in providing accounting, attestation services and strategic tax planning for individuals and business entities (corporations and partnerships)

EMPLOYMENT

- July 2000 to Present – Partner, Nadeau Wadovick LLP
- July 1996 to June 2000 – Senior Manager, James N. Nadeau & Company, CPA's
- July 1994 to July 1996 – Senior Accountant, Fleet Financial Group, Inc.
- January 1989 to July 1994 – Senior Audit Accountant – KPMG Peat Marwick (Pittsburgh, Pennsylvania)



## CAREER EXPERIENCE

### Government Clients

City of Cranston – Special budget examination and BEP review services including Caruolo Action

North Smithfield School Department – Annual Financial Audit; Preparation of Form 31R Revenue Only; Review of Annual In\$ite Report to RIDE; Review of Annual Pupil Summary Data

New Shoreham School Department – Annual Financial Audit; Preparation of Form 31R Revenue Only; Review of Annual In\$ite Report to RIDE; Review of Annual Pupil Summary Data

Foster-Glocester Regional School District – Annual Financial Audit; Assistance in implementing various internal controls; Preparation of Form 31R Revenue Only; Review of Annual In\$ite Report to RIDE; Review of Annual Pupil Summary Data

Foster School Department – Annual Financial Audit; Preparation of Form 31R Revenue Only; Review of Annual In\$ite Report to RIDE; Review of Annual Pupil Summary Data

Glocester School Department – Assistance in various accounting functions

Jamestown School Department – Annual Financial Audit; Preparation of Form 31R Revenue Only; Review of Annual In\$ite Report to RIDE; Review of Annual Pupil Summary Data

Town of West Greenwich – Audited Comprehensive Annual Financial Report (CFAR); Necessary to obtain a certificate of excellent in financial reporting issued by the GFOA (Government Finance Officers Association)

Town of Foster – Audited Comprehensive Annual Financial Report (CFAR); Necessary to obtain a certificate of excellent in financial reporting issued by the GFOA (Government Finance Officers Association)

Town of Jamestown – Annual Financial Statement Audit

Rhode Island Underground Storage Tank Responsibility Board (Quasi State Agency) – Annual Audit; Assistance in preparing annual budget

Children's Crusade of Rhode Island (Quasi State Agency) – Annual Audit; Assistance in preparing annual budget

Greenville Water District – Annual Audit

Numerous other entities such as Credit Unions, Nursing Homes, Construction Companies, Non-Profit Companies, etc.

*JAMES N. NADEAU*  
Certified Public Accountant  
131 Columbia Lane  
Jamestown, Rhode Island 02835

PERSONAL

- Born August 19, 1955
- Married with four children

EDUCATION

- Bryant College, 1994, Master of Science in Taxation
- University of Rhode Island, 1978, Bachelor of Science in Business Administration
- Cranston West High School – Rhode Island, 1974
- Many business and accounting courses and seminars

PROFESSIONAL

- Qualified and obtained CPA designation in 1980
- Member of Rhode Island Society of Certified Public Accountants
- Member of American Institute of Certified Public Accountants
- Frequent guest on the former WPRO “Let’s Talk Money” radio show
- Frequently author’s taxation related articles for the local Chamber of Commerce newspaper.
- Active in various civic, community and business organizations

EMPLOYMENT

- February 1, 1983 to Present, Managing and Tax Partner, Nadeau Wadovick LLP
- July 1978 to February 1983, employed in various capacities from staff accountant to limited Partner, Shehan Parmelee & Company, CPA’s

*ROBERT C. SALMANI*

Certified Public Accountant

162 Wheeler Avenue

Cranston, Rhode Island 02905

PERSONAL

- Born May 10, 1985

EDUCATION

- Providence College, 2009, MBA
- Providence College, 2007, BS in Accounting
- St. Raphael Academy, Pawtucket, Rhode Island - 2003
- Several courses and seminars focused on accounting, financial planning, tax planning, and business management

PROFESSIONAL

- Qualified and obtained CPA in 2014
- Treasurer of Rhode Civic Choral & Orchestra since 2011
- Treasurer of The Chopin Club since 2008
- Member of Rhode Island Society of Certified Public Accountants since 2012
- Member of American Institute of Certified Public Accountants since 2012

EMPLOYMENT

- December 2011 to Present – Senior Accountant, Nadeau Wadovick LLP
- March 2010 to December 2011 – Controller, Law Offices of Stephen J. Dennis
- July 2007 to February 2010 – Audit Staff Accountant, Lefkowitz, Garfinkel, Champi & DeRienzo, LLP

# **FIRM'S PEER REVIEW REPORT**

## **Appendix C**

215 Pleasant St. Fl. 4 – PO Box 3634  
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020  
Fax: (508)672-4938

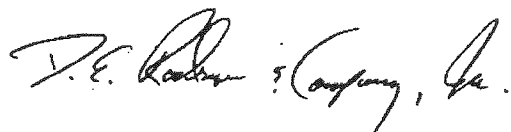
System Review Report

To Nadeau Wadovick LLP and the Peer Review Committee of  
New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of Nadeau Wadovick, LLP (the firm) in effect for the year ended June 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed in accordance with Governmental Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Nadeau Wadovick, LLP in effect for the year ended June 30, 2014, 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*. Nadeau Wadovick, LLP has received a peer review rating of *pass*.



September 8, 2014

***PARMELEE, POIRIER & ASSOCIATES, LLP  
469 CENTERVILLE ROAD, SUITE 203  
WARWICK, RI 02886  
TEL: (401) 738-0010 FAX: (401) 738-1105***

***Title Page***

***Proposal to Audit the Financial Statements of the  
Cumberland Fire District***

***Fiscal Years Ended June 30, 2015, 2016, 2017***



***Submitted By:***

***Parmelee, Poirier & Associates, LLP  
July 1, 2015***

***Contact Person:***

***Jo-Anne Newton  
Certified Public Accountant  
469 Centerville Road, Suite 203  
Warwick, RI 02886  
(401) 738-0010***

***Submission Deadline: July 7, 2015 at 11:00 AM***

*Proposal to Audit the Financial Statements of the  
**Cumberland Fire District**  
Submission Deadline: July 7, 2015*

*Table of Contents*

	<i>Section</i>
<i>Letter of Transmittal</i>	<i>I</i>
<i>Detailed Proposal</i>	<i>II</i>
<i>Resumes of Key Personnel</i>	<i>III</i>
<i>Cost Proposal</i>	<i>IV</i>
<i>Quality Review Opinion</i>	<i>V</i>
<i>Certificate of Liability Insurance</i>	<i>VI</i>
<i>Executed Appendix</i>	<i>VII</i>

*Section I*

*Letter of Transmittal*





*Peak Performance in Accounting*

**Parmelee Poirier & Associates, LLP**

**Certified Public Accountants**

July 7, 2015

Thomas Bruce  
Finance Director  
Station 4 - Headquarters  
3502 Mendon Road  
Cumberland, RI 02864

Dear Mr. Bruce,

This proposal is in response to your Request for Proposals to serve as independent auditors for the Cumberland Fire District, Rhode Island for the fiscal year ended June 30, 2015 and at the District's option, two additional years. Our proposal is being submitted by and work will be performed by Parmelee, Poirier & Associates, LLP of 469 Centerville Road, Suite 203, Warwick, RI 02886.

We will conduct the audit examination in accordance with generally accepted auditing standards, established by the American Institute of Certified Public Accountants and the standards set forth for financial audits in the *Government Auditing Standards* issued by the Comptroller of the United States.

The above described standards are noted in detail in your Request for Proposals. We are familiar with the single audit process including OMB Circular A-133. Each year a determination shall be made to determine if the Fire District has expended federal awards and the applicability of the provisions of the *Federal Single Audit Act of 1984*, as amended by the Single Audit Amendments of 1996. If applicable, the audit will be performed in accordance with those standards and the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments and Non-Profit Organizations.

We will include within the basic financial statements all of the items which you have noted in your Request for Proposals, all items as required by the Rhode Island Auditor General, the State Division of Municipal Finance, as well as any other items, which we find may be required.

**Qualifications of Auditor:**

1. We are Certified Public Accountants holding a valid certification for both the firm and each partner individually in the State of Rhode Island. The partner in charge of audit fieldwork will also be a Certified Public Accountant who is experienced in conducting fire district audits, as well as, municipal audits.
2. The organization and the individuals responsible for planning, directing, conducting substantial portions of the field work or reporting on government audits have completed all continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

3. The audit organization has an appropriate internal quality control system in place and participates in an external quality review program as required by *Government Auditing Standards*.
4. Parmelee, Poirier & Associates, LLP received an unqualified opinion on our quality review, which was completed during 2012. This review was performed to ensure that the firm has an appropriate system of internal control. A copy of our most recent report has been made part of this proposal (**please see Section V**). If awarded the contract, Parmelee Poirier & Associates, LLP will provide the results of any subsequent reviews performed during the contract period to both the District and the Auditor General.
5. Parmelee, Poirier & Associates, LLP carries a professional liability insurance policy that covers up to \$1,000,000 per claim. If awarded the bid, PP&A will adjust its professional liability policy to cover up to \$2,000,000 per claim to meet the minimum coverage required for this engagement.

**Audit Contract:**

1. It is our understanding that this audit contract may cover fiscal year 2015 and at the District's option, up to two additional years. Further, each year must be treated as a separate audit but the contract period will not exceed three years.
2. We will provide a fee for each year of the contract term. The audit fee quoted is inclusive of all expenses.
3. Continuation of the contract after the first year is at the discretion of the Fire District.
4. Any representation made with this submission will be relied upon and if proven to be false will be grounds for termination of the contract, if awarded. False representations will also be grounds for forfeiture of all payments under the contract. In addition, the Fire District may seek other legal or equitable remedies.

**Audit Fees - Change in Scope (Additional Work):**

If additional time is considered necessary to complete the audit due to a change in the scope of audit work or unexpected circumstances, we will discuss the scope change with you and arrive at a new fee estimate or hourly rate before we incur the additional costs or continue.

Examples of changes in audit scope or unexpected circumstances include, but are not limited to, the following:

- Difficulties encountered due to lack of accounting records, incomplete records or turnover in staff.
- Creation of new funds or activities that materially expand the scope of the audit.
- Addition of new authorities or other component units to the audit or reporting scope.

We understand that any amendments to the contract for additional work will be negotiated in good faith. Provided, however, in the event that the parties cannot mutually agree on additional work to be performed and the cost for said work, then the District, at its option may rescind the option period. All potential additional work outside of the scope of the contract will be discussed in advance of work being completed.

In accordance with *Government Auditing Standards*, if we provide non-audit services, we will evaluate whether providing those services creates independence impairment with respect to the audit of the Fire District.

**Audit Standards:**

1. The audit must be conducted in accordance with generally accepted auditing standards of the American Institute of Certified Public Accountants and with the standards for financial audits set forth in *Government Auditing Standards* issued by the Comptroller General of the United States.
2. If a single audit is required then the standards contained in the *Single Audit Act of 1984* (as amended by the Single Audit Act of 1996) and the revised provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of the State and Local Government and Non-Profit Organizations* will be followed. We acknowledge that the federal government has released new federal audit requirements for state and local governments receiving federal funds. The new requirements shall become effective for the fiscal 2016 audit. Therefore, any reference to OMB Circular A-133 shall be superseded by these new requirements (OMB Guidance 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Subpart F – Audit Requirements) for audit periods after fiscal 2015.

**Scope of Engagement:**

The financial statements to be presented and reported upon will be as follows:

- The basic financial statements as required by the Governmental Accounting Standards Board
- Required Supplementary Information:
  - a. We acknowledge that the Districts are electing to omit the Management's Discussion and Analysis section for the four individual district audits of fiscal year 2015.
  - b. Perform certain limited procedures involving required supplementary information including, but not limited to, the Management's Discussion and Analysis section as required by the Governmental Accounting Standards Board as mandated by generally accepted accounting standards for the audits of fiscal years 2016 and 2017.
  - c. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.
- Supplementary financial statements, schedules and information (an "in-relation-to" report on the other supplementary information will be issued, based on the auditing procedures applied during the audit of the basic financial statements as a whole):
  - a. Tax Collector's Annual Report- a statement as to uncollected taxes outstanding at the close of the fiscal year according to the years for which the taxes were assessed.

As applicable:

- a. Combining Fund-Level Statements (at the option of the Fire District)
  - b. Supplementary schedule of expenditures of federal awards.
- If applicable, an audit of the major federal programs in accordance with the criteria outlined in OMB Circular A-133 shall be performed and the report will express an opinion on compliance for each major program. The federal government released new federal audit requirements for state and local governments receiving federal funds. The new requirements shall become effective for audit periods beginning on or after December 26, 2014. Therefore, any reference to OMB Circular A-133 shall be superseded by these new requirements (OMB

Guidance 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Subpart F – Audit Requirements).

- Other schedules as requested by the Fire District.

**Reports:**

Draft copies of all report(s) and the management letter will be submitted to the District Finance Director and the Fire Committee Chairman of the fire district prior to the exit conference with adequate time for review.

Reports, depending upon the scope, may include the following:

- Report of the fair presentation of the financial statements in conformity with generally accepted accounting principles based upon an audit performed in accordance with generally accepted accounting standards and *Government Auditing Standards*. A reference will be made to, without opinion, on the required supplementary information consist with the reporting guidance in the applicable AICPA Guide.
- Report on supplementary financial statements, schedules and information, in relation to the basic statements taken as whole are fairly stated in all material respects.
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Reports required under trust agreements, loan agreements, if applicable.
- Reports and summaries related to major federal financial assistance programs as required by OMB Guidelines.
- Other reports requested by the Fire District.

We shall communicate any significant deficiencies found during the audit in the internal control reports. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Significant deficiencies that are also material weaknesses shall be identified as such in our report. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Weaknesses in internal controls that are not significant deficiencies, discovered by the audit team shall be reported in a separate letter, which shall be referred to in the report on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

**Management Letter:**

Upon completion of the audit, the management letter will be submitted to the District Fire Committee and Finance Director of the fire district, with copies to the Division of Municipal Finance and the Auditor General.

The management letter shall include comments and/or recommendations beyond those included in the reports described above, on such matters as:

1. Policies, procedures, practices employed by the Fire District.
2. Immaterial weaknesses in the internal controls that are not "significant deficiencies."
3. Use of resources to provide a governmental service in reasonable, judicious, economical, and efficient manner.
4. Compliance with state laws pertaining to the Fire District and with rules and regulations established by the Fire District.

### **The Parmelee Poirier & Associates Difference:**

#### ***Our Partners:***

Our firm includes partners Bernard A. Poirier, CPA and John A. Parmelee, CPA. They are Certified Public Accountants with considerable experience (thirty plus years) in governmental auditing and accounting assistance to Cities and Towns. Over the years, we have performed many consulting engagements for state agencies, municipalities and school districts. Examples include reviews of organizational structures and policies, budget matters, fixed asset inventories, awards for *Certificates of Achievement for Excellence in Financial Reporting*, employment matters, and assistance with bond rating service reviews. Should any need arise for such consulting services; we will be willing to perform them at a mutually agreed and appropriate hourly rate.

#### ***Our Associates:***

In addition to two very active partners, Parmelee Poirier & Associates is presently comprised of a group of individuals with various levels of professional experience, who are able to provide, audit, review, compilation, tax preparation, tax audit, corporation formation, payroll, accounting and business consulting services. We service many industries on several different service platforms and we pride ourselves in providing quality client service.

#### ***Our Experience:***

We at Parmelee, Poirier & Associates, LLP have *considerable* experience in conducting audits of Rhode Island State Agencies, Cities, and School Departments as an association as well as individually and with other accounting firms (serving as principals and/or management). We have actively served as members of various governmental finance and accounting organizations. Our qualifications are documented in detail in the resumes that follow (*please see Section III*).

We have actively participated in the establishment of the *Certificate of Achievement for Excellence in Financial Reporting program in the State of Rhode Island*. We have assisted over eight Cities and Towns in receiving their first Certificate of Achievement award and have assisted various municipalities in retaining their certificates from year to year.

#### ***Quality Client Service:***

As certified public accountants we have become well aware of the need to be closely involved in our audit engagements. We believe that we should always be accessible to district officials to answer questions and discuss any issues that arise. The audit should be viewed in a positive light - as an opportunity to work together for the benefit of both the audit firm and the District as well as, to determine that the financial positions of both parties are presented in a fair and correct manner.

In addition, we are firmly committed to meeting your deadlines for the preparation and issuance of reports. Timely completion and issuance of reports is essential to good financial management.

We will expect assistance and working conditions to meet the standards described therein. We will make every effort to cause the least possible disruption in the normal functions and activities of the finance department.

There have never been any professional complaints against the firm and there are no pending or unresolved complaints against the firm or any of its partners. We have never been involved in any material litigations, administrative proceedings or investigations against our firm or its associates.

*PPA partners and audit team fully understands the work to be done and is committed to performing the work within the time period outlined in our RFP.*

**Miscellaneous:**

This proposal is a firm and irrevocable offer for the three audit periods.

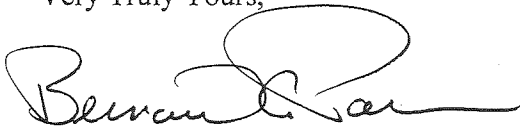
For our fee schedule, summary of hours and consulting services rates, please see our "Cost Bid Proposal" and "Appendix D" provided under separate cover.

We hereby certify that this bid is made in good faith without fraud, collusion, or connection of any kind with any other bidder and that our firm, as the bidder, is competing solely on our own behalf without connection with, or obligation to, any undisclosed person or firm.

We greatly appreciate the opportunity to submit this audit proposal and hope to be able to provide you with excellent financial services. We truly believe we have the perfect balance of experience and firm size to be the best qualified for this engagement. At PPA you will receive quality work from a group of professionals committed to providing you with timely and complete services.

Our firm prides itself on having a low turnover rate which benefits both the firm and our clients. In addition, our firm is a member of the AICPA Governmental Audit Quality Center. The center's mission is to raise awareness about the importance of governmental audits and serve as a comprehensive resource provider on governmental audits for its member firms. If you should have any questions, please do not hesitate to call us.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Bernard A. Poirier", with a large, stylized loop at the end.

Bernard A. Poirier  
Certified Public Accountant  
Partner

## *Section II*

### *Detailed Proposal*

**Detailed Proposal:**

***Independence:***

Parmelee, Poirier & Associates, LLP are independent with respect to the Cumberland Fire District as defined by generally accepted auditing standards as well as Interpretation 10 of Rule 101 of the AICPA Code of professional ethics and independence requirements of Government Auditing Standards.

We have had no professional relationship involving the Cumberland Fire District within the past five years.

***License to Practice in Rhode Island:***

The partners and managers of the firm Parmelee, Poirier & Associates, LLP are licensed to practice as certified public accountants in the State of Rhode Island, as is the firm itself. The manager/acting senior in charge of fieldwork is a licensed CPA in the State of Rhode Island.

***Firm Qualifications and Experience:***

All of our key members have *considerable* experience in conducting audits of Rhode Island State agencies, cities and school departments, as an association as well as individually and with other accounting firms (serving as principals and/or management). We have actively served as members of various governmental finance and accounting organizations. Our qualifications are documented in detail in the resumes that follow (*please see Section III*).

The Manager (acting senior accountant) in charge of fieldwork is a certified public accountant.

The organization and the individuals responsible for planning, directing, conducting substantial portions of the fieldwork, or reporting on government audits have met the continuing educational requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

We have actively participated in the establishment of the *Certificate of Achievement for Excellence in Financial Reporting program in the State of Rhode Island*. We have assisted over eight Cities and Towns in receiving their first Certificate of Achievement award and have assisted various municipalities in retaining their certificates from year to year.

Presently our firm includes twelve professionals and two support staff. Our office is located at 469 Centerville Road, Suite 203, Warwick, Rhode Island 02886. Our telephone number is (401) 738-0010. We plan to staff this engagement with three full time individuals and two part time individuals.

Parmelee, Poirier & Associates, LLP received an unqualified opinion on our quality review, which was completed during 2012. This review was performed to insure that the firm has an appropriate system of internal control. A copy of our most recent report has been made part of this proposal (**See Section V**).



Our firm is a member of the *AICPA Governmental Audit Quality Center*. The center's mission is to raise awareness about the importance of governmental audits and serve as a comprehensive resource provider on governmental audits for its member firms.

Each member of the firm has experience in conducting audits of municipalities and school departments. We are familiar with generally accepted accounting principles for state and local government units and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* as issued by the Comptroller General of the United States; *The Single Audit Act* and the provisions of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and OMB Guidance 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Subpart F – Audit Requirements. We will conduct the audit and will report in accordance with the applicable standards.

PPA warrants:

- None of its audits have been a part of any federal or state desk reviews or field reviews.
- It has never had any professional complaints or disciplinary action against the firm or its partners and there are no pending or resolved complaints against the firm or any of its partners.
- It has never been involved in any material litigations, administrative proceedings or investigations against the firm or its associates.
- Parmelee, Poirier & Associates, LLP carries a professional liability insurance policy that covers up to \$1,000,000 per claim.
- Employees of Parmelee, Poirier & Associates, LLP have completed all continuing education requirements with respect to governmental audits.
- It will comply with all Federal and Rhode Island labor regulations as required by law.
- It has had no disciplinary action taken against the firm in its history.

***Partner, Supervisory and Staff Qualifications and Experience:***

The staff assigned to the audit will include Bernard A. Poirier, CPA (audit partner), John A. Parmelee, CPA, (review partner) Jo-Anne M. Newton, CPA, MBA (manager designated CPA), Dustin Hopkins (sr. associate), Andrea Wilmot and Mailee Phet (associates) and other staff persons as necessary.

Mr. Poirier, Mr. Parmelee and Ms. Newton all belong to the Rhode Island Society of CPAs and meet the Rhode Island Board of Accountancy continuing professional education requirements. Mr. Poirier, Ms. Newton, Mr. Hopkins are part of our government audit team and have worked on several of our government audits as detailed in the table below. Mr. Hopkins, Ms. Phet and Ms. Wilmot will be assigned to the engagement on a full time basis. Mr. Poirier, Mr. Parmelee and Ms. Newton will be assigned part time.

Engagement	Partner	Manager	----- --	Associate	----- ---
2014 Pascoag Fire Department	B. Poirier	J. Newton	M. Phet		
2014 City of Warwick	B. Poirier	J. Newton	D. Hopkins	A. Wilmot	M. Phet
2014 City of East Providence	B. Poirier	J. Newton	A. Wilmot	M. Phet	
2014 First Alliance (HUD)	B. Poirier	J. Newton	D. Hopkins		
2014 Town of No. Smithfield	B. Poirier	J. Newton	A. Wilmot	M. Phet	
2013/12/11 Town of Richmond	B. Poirier	J. Newton	D. Hopkins		
2013/12/11 Pascoag Fire Department	B. Poirier	J. Newton	J. Carbone		
2013/12/11 First Alliance (HUD)	B. Poirier	J. Newton	D. Hopkins		
2013/12 City of East Providence	B. Poirier	J. Newton	D. Hopkins	A. Wilmot	

Our audit team will consist of:

- *an audit partner, who is a CPA, and has over thirty years of experience auditing not-for-profit organizations, cities and school districts*
- *a manager CPA, MBA who has over twelve years of experience in auditing various entities including towns and cities, quasi government agencies and not-for-profits. In addition, Ms. Newton was an Assistant VP of an 8 million dollar Mass Not-for-Profit for 12 years.*
- *a senior associate and two associates who are all CPA eligible*

The partner in charge of the engagement, Bernard A. Poirier, CPA, will actively oversee all phases of the engagement. The CPA manager will represent the CPA in charge of field work. She will be involved in exit conferences and key audit decisions, and will review all significant work-papers and audit reports. The manager will communicate all pertinent information to the partners and the partner will be responsible for the final review of the engagements. All individuals noted above are familiar and have performed GASB 34 audits.

The CPA manager will represent the CPA in charge of field work. She will be involved in exit conferences and key audit decisions, and will review all significant work-papers and audit reports. The manager will communicate all pertinent information to the partners and the partner will be responsible for the final review of the engagements. All individuals noted above are familiar and have performed GASB 34 audits.

#### ***Our Philosophy:***

Parmelee Poirier & Associates, LLP is committed to retaining a strong work force. We recognize that employee turnover is costly and disruptive to both our firm and our clients. Therefore, we offer a meaningful combination of strategies to maintain our employees. At Parmelee, Poirier & Associates, LLP we foster a team attitude and an open door policy.

During the year, we hold meetings to update the staff on the firm's activities and to provide them with the opportunity to ask questions and/or make suggestions. We believe our compensation and benefit packages are competitive, providing annual performance bonuses, health insurance and a 401k Plan. Parmelee Poirier & Associates, LLP pays 100% of the single plan premium for health insurance and

contributes the same amount towards a family plan. Our 401k plan has an employer match component.

At Parmelee Poirier & Associates, LLP we are supportive of continuing education through self-study materials provided by the firm and/or attendance at specialized trainings.

In addition, we also recognize that non-monetary benefits play a significant role in retaining clients; therefore we are supportive of flex time and telecommuting within reasonable limits. The firm's flexible culture allows us to provide quality service to our clients while creating an environment that allows us to create a healthy work-life balance for our staff.

Lastly, we encourage staff to pursue their Certified Public Accountant License on their own timeline. Unlike other firms, we do not have a predetermined time deadline for passing the exam. Firms that implement exam deadlines and have policies where continued employment is dependent upon passing within this deadline tend to have higher stress environments. We have thus eliminated this stressor from our organizational culture. We believe all these items attribute to our low turnover ratio:

Turnover Experience – Audit Staff	
<u>Year</u>	<u>Ratio</u>
2015	7% (1 person)
2014	7% (1 person)
2013	0%
2012	7% (1 person)
2011	15% (2 partners left to create their own firm)

Respondent agrees that if engagements partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm or are promoted. These personnel may also be changed for other reasons with the express prior written permission of the Cumberland Fire District. The Respondent agrees the District retains the right to approve or reject replacements.

Respondent warrants that it will not delegate or subcontract its responsibilities under an agreement without the express written permission of the Cumberland Fire District.

Respondent agrees that any replacements for audit personnel changes will have substantially the same or better qualifications or experience.

**Significant Recent Engagements:**

- **Pascoag Fire District, RI**  
Full Audit 2011 through Present  
Engagement Partner – Bernard A. Poirier  
Laurie McCutcheon, Treasurer (401) 568-4920
- **City and School Department of East Providence, RI**  
Full Audit 2012 through Present  
Engagement Partner - Bernard A. Poirier  
Malcolm Moore, Finance Director (401) 255-8871
- **City and School Department of Warwick, RI**  
Full Audit 2014 through Present  
Engagement Partner – Bernard A. Poirier  
Ken Alfano, Controller (401) 738-2000 Ext. 6231

- **Town and School Department of North Smithfield RI**  
*Full Audit 2014 through Present*  
*Engagement Partner – Bernard A. Poirier*  
*Jason Parmelee, Finance Director (401) 767-2200 Ext. 304*
- **Town of Richmond, RI**  
*Full Audit 2008 through 2012*  
*Engagement Partner – Bernard A. Poirier*  
*David Krugman, Finance Director (401) 539-9000 Ext. 8*  
*Certificate of Achievement in Financial Reporting*

### **Audit Approach:**

#### ***Software***

We use Practitioners Publishing for all reference material and certain checklists. We update this material annually in order to insure that the latest laws and regulations are being followed and applied. We are confident that our audit approach is designed to uncover problems existing in the operations of the Cumberland Fire District, if there are any to be discovered. This approach has uncovered employee fraud in other Towns and has convinced us that it is working. Should we become aware of any such problems; we will bring them to the attention of appropriate officials immediately, discuss them in detail and make suggestions as to how they should be resolved.

#### ***Risk Assessment***

We design our audits to protect the interests of our clients by focusing on high-risk areas. The types of risks assessed include:

- **Inherent risk** – risk that a material misstatement due to fraud or error exists within the accounting records
- **Control risk** – risk of failure of internal control systems designed to prevent and detect errors
- **Audit detection risk** – risk that the audit process and its procedures may fail to detect errors

An audit plan will be developed and tailored to the Cumberland Fire District's specific risk palate. Our objective in the planning stage is to understand the relationship between the organization's accounts and the nature of its operations. With this understanding, we shall be better equipped to identify areas where misstatements, if any, are likely to exist.

#### ***Testing and Analysis***

We will utilize traditional audit testing methods, concentrating particularly on areas identified as high-risk. The extent of our substantive testing will be based on the results of our internal control tests. Based on our experience, appropriately designed tests and correlating account balances can be relied upon to limit the extent of account balance substantive testing.



**Audit Budget:**

Our total budgeted time for this engagement is approximately between 575 and 600 hours. Given that this is the District's first initial audit, the budget includes estimates for unforeseen circumstances that may arise.

**Audit Specifications:**

***Responsibilities of the District:***

The District shall close its respective funds at the end of the fiscal year. Adjusting journal entries will be recorded to ensure that each fund is presented fairly and contains no material misstatements.

On the first day of fieldwork, the District will provide adjusted trial balances for each municipal fund. Working papers supporting all material balance sheet accounts will be given to the audit team. Working paper copies, source documentation and general ledgers will also be furnished.

The District will provide the Letter of Transmittal, the organizational chart, the listing of District officials, and statistical tables. These items will be read for accuracy and completeness.

***Responsibilities of Respondent:***

In accordance with Rhode Island State Law, the annual audit shall be completed and final audit reports (inclusive of all audit communications) related to the financial statements shall be delivered to the Fire District, Cumberland Town Clerk, the State Auditor General, and the State Division of Municipal Finance within six months after the close of the fiscal year. The filing deadline for the Cumberland Fire District is December 31st. **However, we acknowledge that for the audit of fiscal year 2015, the report shall be delivered to the specified parties by September 30, 2015.** A copy of the final written correspondence between the audit firm and those charged with governance (e.g. *Statement of Auditing Standards - The Auditors Communication with Those Charged with Governance*) shall also be delivered to the State Auditor General.

**Miscellaneous:**

Office staff, use of telephones and copiers, and files and documents will be made available to the audit team. Report preparation, editing and printing will be the responsibility of PPA.

It should be noted that prior to and continuing on through the audit certain schedules and documents will be required to perform our audit in a timely and efficient manner. We expect district officials to provide and/or have available the following information and documents for us to perform the audit and meet the time table noted above and listed in your Request for Proposal.

**Audit Plan:**

The following is a brief outline of our engagement plan:

*Interim - upon notification of award of the engagement will require about 30% of our budgeted hours to:*

- Perform review of internal control, including completion of the internal control questionnaire and development of system narratives. (Performed by Supervisor, Reviewed by Manager & Partner)
- Perform a review of all charters, pertinent minutes of meetings, contracts, bylaws and regulations to become familiar with the District's legal operation. (Performed by Manager, Reviewed by Partner)
- Perform tests of operating systems including revenues, expenditures and payroll to determine the extent to which the District's records may be relied upon during the audit. Traditional methods of statistical sampling may be used to develop sample sizes and definitions. (Performed by Associate, Reviewed by Manager & Partner)
- Prepare audit programs, based on the above findings. (Performed by Supervisor, Reviewed by Manager)

*Year-end fieldwork – will require about 45% of our budgeted hours.*

- Perform audits of year-end asset, liability, equity, revenue and expenditure balances. Procedures will include inspection of third party and internal documents, confirmation, re-computation and other appropriate tests. Wherever possible, and to the extent our testing will allow us to rely on the District's internal control, we will apply analytical procedures. Where appropriate, we will select a sample of grant transactions for compliance tests and conduct the tests as appropriate. We will become familiar with all programs requiring audit and determine that the Schedule of Federal Assistance is properly prepared and audited if required.

*Drafts of reports and conferences – will require about 25% of our budgeted hours. Final reports to follow as noted in Request for Proposal.*

- Drafts of the audit report(s) and recommendations will be delivered to management for their review.
- Conduct and/or attend all required exit conferences and respond to all comments and suggestions of District officials during this time

*Schedules required to be prepared by the District:*

- Completed trial balances for all funds pertaining to the audit. These trial balances should be in the proper reporting format and must be in balance. Each fund should also have a trial balance from the beginning of the fiscal year that agrees to the prior year's financial statements.
- Bank reconciliations for all fund cash accounts that agree to their individual trial balances.
- Supporting documentation for all investments that agree to their trial balances.
- A schedule of all due to/due from fund balances that agrees to each individual fund.

- A schedule of taxes receivable listed by tax years and amounts received for each year that agrees to the trial balance. This schedule should also include information regarding any abatement, adjustments or any other entry that affects taxpayer balances.
- A detailed schedule of accounts payable for each fund that agrees to the trial balance.
- A detailed schedule of any accrued expenses (e.g. payroll, vacation and compensated absences) that agree to the trial balance.
- A schedule of all debt by fund or account group, which details payments of principle and interest that agrees to a trial balance if required. This should also include any required amortization schedules.
- Budgets for each year.
- List of related parties & board members.
- Copy of bylaws and articles of incorporation.
- Organizational chart and job descriptions.

The above listing is not intended to be considered all-inclusive. As the audit progresses, additional schedules and documentation may be required to support management's assertions. Should the above information not be provided in a timely manner as to allow us to meet target deadlines or made available or we are required to create the above schedules, this would constitute a change in the current scope of this proposal and as such would result in additional time and fees above and beyond those noted in the Cost Bid Proposal.

#### ***GASB 34:***

The Governmental Accounting Standards Board Statement 34 will have additional reporting requirements that will be presented in the Statement of Net Assets and the Statement of Activities. These additional schedules will be required for the conversion from fund accounting to the accrual basis. Additionally, GASB 34 requires that management prepare a Management Discussion and Analysis. We expect this document to be prepared by the District. We will assist you in the preparation of this document if you so request at our stated consulting rates. As you are aware, the fund accounting format will still be a required part of the new report. The new reporting format will not change the way you maintain your fund accounting records. We have created conversion tables, which will allow us to input additional financial data provided by the District to create this conversion process. Below are some of the additional required documents we will need for the GASB 34 conversion and implementation.

We will require a schedule of fixed assets that includes any additions or deletions for the fiscal year. This schedule should include a listing of all fixed assets with a beginning balance as of July 1st and an ending balance as of June 30th. The schedule should also include depreciation expense by asset for the fiscal year along with an accumulated depreciation schedule showing accumulated depreciation as of July 1st with an ending balance as of June 30th. This schedule(s) should be segregated by fund when required.

A schedule of debt service interest based on the accrual basis not the cash basis.

A report performed by an actuary showing the Net Pension Obligation (NPO) and the Net Other Post Employment Benefit Obligation (OPEB) of the District's pension and retirement benefit funds. This liability or asset calculation should be made part of your annual actuarial report.

The above listing is not to be considered all-inclusive. As the audit progresses, additional schedules and documentation may be required to support management's assertions. Should the above information not be provided in a timely manner as to allow us to meet the required deadlines or made available or we are required to create the above schedules, this would constitute a change in the current scope of this proposal and as such would result in additional time and fees above and beyond those noted in the Cost Bid Proposal under additional services.



*Section III*

*Resumes of Key Personnel*



*Peak Performance in Accounting*

**Parmelee Poirier & Associates, LLP**

**Certified Public Accountants**

## **BERNARD A. POIRIER, CPA**

**Co-Founder & Managing Partner**

### **PROFESSIONAL EXPERIENCE**

1994-Present **CO-FOUNDER & MANAGING PARTNER: PARMELEE, POIRIER & ASSOCIATES, WARWICK, RI**

PP&A is a full-service accounting firm offering a wide range of value-added accounting services for individuals, businesses, and municipal governments, as well as objective, insightful financial management and consulting services for municipal and state governments, school departments, and private industry.

*Responsibilities within the firm include:*

- New business development
- Executive administration and staff management
- Oversight of municipal and private industry audits
- Resolution of clients' business and accounting issues
- Partner-In-Charge for select client engagements

1987-1994 **FOUNDER, BERNARD A. POIRIER & COMPANY, WARWICK, RI**

Services offered included audits, reviews, compilations, tax planning and preparation, and financial management and consulting. Clients included for-profit and non-profit organizations in commercial and government sectors. Areas of specialty included annual audits, reviews, and design of systems to address changing requirements for HUD-regulated housing projects.

1986-1987 **GENERAL MANAGER, FOXHOLLOW RESORT, LENOX, MA.**

Replaced owner during temporary absence. Duties included management of 40 condominium units under construction, 40 occupied condominium units, 74 timeshare units, and 50-room hotel/spa.

1984-1986 **SENIOR MANAGER: RONALD H. NANI & COMPANY, CRANSTON, RI**

1980-1984 **SUPERVISING SENIOR, PEAT, MARWICK, MITCHELL & COMPANY**

### **MEMBERSHIPS & AFFILIATIONS**

- American Institute of Certified Public Accountants (AICPA)
- Rhode Island Society of Certified Public Accountants (RISCPA)
- Governmental Audit Quality Control Center (GAQC)
- Government Finance Officers Association (GFOA)
- Rhode Island Builders Association
- Former Treasurer: Pawtuxet Valley Chamber of Commerce, West Warwick RI
- Former Vice President: University Credit Union, Amherst MA
- Former Treasurer: Valley Country Club, West Warwick RI

### **EDUCATION & CERTIFICATION**

- Licensed as a Certified Public Accountant
- Master of Science in Taxation: Bryant University, Smithfield RI
- Bachelor of Science in Accounting: University of Massachusetts, Amherst MA
- Continual Attendance of professional education courses related to governmental accounting and other topics as required by OMB regulations and licensing board.



**JOHN A. PARMELEE, CPA**

Co-Founder & Partner

**PROFESSIONAL EXPERIENCE**

1994-Present **CO-FOUNDER & PARTNER: PARMELEE, POIRIER & ASSOCIATES, WARWICK, RI**

PP&A is a full-service accounting firm offering a wide range of value-added accounting services for individuals, businesses, and municipal governments, as well as objective, insightful financial management and consulting services for municipal and state governments, school departments, and private industry.

*Responsibilities within the firm include:*

- New business development
- Resolution of clients' business and accounting issues
- Performance of executive administrative responsibilities as required.
- Serve as Partner-In-Charge for select client engagements

1985-1997 **PARTNER & CO-FOUNDER: PARMELEE, BACON, & EDGE, CPAS**

(Formerly Parmelee, Gardner & Hayek, Ltd.), a mid-sized firm servicing most industries. Services included accounting (audits, reviews, and compilation), tax planning and preparation, and management consulting. Areas of specialty included utility reviews, auditing services, and design of accounting services for businesses and municipalities. Also served as a reviewer in the following national awards programs: GFOA Certificate of Achievement for Excellence in Financial Reporting; GFPA Distinguished Budget Awards; ASBO Certificate of Excellence.

1974-1985 **FOUNDER & PRESIDENT: SHEHAN, PARMELEE & COMPANY, CPAS**

Employment reached 18 persons and serviced over 100 clients in various industries.

1965-1974 **AUDIT SUPERVISOR: ERNST & ERNST**

**MEMBERSHIPS & AFFILIATIONS**

- American Institute of Certified Public Accountants (AICPA)
- Rhode Island Society of Certified Public Accountants (RISCPA)
- National Government Finance Officers Association (GFOA)
- Rhode Island Government Finance Officers Association (RIGFOA)
- New England States Government Finance Officers Association (NESGFOA)
- Special Review Committee: National Government Finance Officers Association (GFOA)
- Distinguished Budget Awards Committee, National Government Finance Officers Association (GFOA)
- Special Review Committee: American Schools Business Officers Association
- Society of Governmental Accountants of Rhode Island

**EDUCATION & CERTIFICATION**

- Licensed as a Certified Public Accountant in 1968
- Bachelor's Degree: Boston University, 1965
- Continual Attendance of professional education courses related to governmental accounting and other topics as required by OMB regulations and licensing board.



*Peak Performance in Accounting*

**Parmelee Poirier & Associates, LLP**

**Certified Public Accountants**

**Jo-Anne M. Newton CPA, MBA**

[joanne@parmeleepoirier.com](mailto:joanne@parmeleepoirier.com)

## **PROFESSIONAL EDUCATION & CERTIFICATION**

### ***Bryant University***

Smithfield, Rhode Island 02917

Graduate School

Degree: Master of Business Administration

**GPA: 3.5**

Degree: Bachelor of Science

Major: Accounting

### ***Rhode Board of Accountancy***

**Licensed as a Certified Public Accountant 1990**

## **WORK EXPERIENCE**

### ***Manager of Audit Department***

*January 2013-Present*

### **Parmelee Poirier & Associates, LLP**

Responsible for managing all aspects of audit and review engagements, including planning, fieldwork, regulatory reports financial statements and tax returns.

Coordinating and supervising staff, as well as, providing ongoing quality client service.

### **Bryant University**

Smithfield, Rhode Island 02917

### ***Adjunct Professor Finance***

*2013*

Responsible for understanding the course material and presenting the information in a thoughtful and interesting way. My objective was to focus the students on understanding the concepts; rather than memorizing the material. My goal was to encourage the students to "think" conceptually and creatively. I shared my own experience and knowledge as appropriate.

## **Seven Hills Behavioral Health (SHBH)**

*An affiliate of Seven Hills Foundation-(Formerly the Center for Human Services, Inc.)*

New Bedford, Massachusetts 02741

### ***Assistant Vice President***

*2005- 2012*

A senior management position responsible for the fiscal, daily operations and programs of an 11 million dollar, multi-location affiliate, which has earned CARF accreditation. SHBH provides mental health, substance abuse, opiate treatment services, and family support services programs such as parent aide, parent mentoring, and supervised visitation and safe child visitation services. In addition, HIV/AIDS services related to prevention, education, screening, partner notification, case management and supportive housing. I served as the Project Director for a 1.5 million dollar substance abuse/HIV AIDS prevention and education grant awarded to SHBH from the Substance Abuse Mental Health Service Administration ((SAMHSA). I actively served on the Corporate Diversity Committee, the Risk Committee and the Compliance Committee. I served on the Planning and Implementation teams for conversion to an electronic health record. Lastly, I worked in conjunction with the Advancement Department to review, select and complete various federal, state and private grant applications



## Jo-Anne M. Newton, CPA, MBA

### WORK EXPERIENCE (continued)

#### Seven Hills Behavioral Health (SHBH)

**Chief Financial Officer**  
1999-2005

I was hired as the CFO for the Center for Human Services, a not for profit agency that held JCAHO accreditation. The agency maintained the same programs mentioned above. In 2005, the agency affiliated with Seven Hills Foundation and became Seven Hills Behavioral Health. During my tenure as CFO, I chaired the Risk Management and Policy Committees and served on Quality Management and Compliance Committees. The Agency operated under a Federal Corporate Integrity Agreement. Duties included oversight of the accounting department (including AR and AP), information technology, payroll and human resources. Responsibilities included preparation of monthly financial reports, supervision of staff, and management of banking relationship, contract review, year-end audit, compliance audit and collaboration with regulatory agencies.

**The Pezzelli Group**  
Woonsocket, Rhode Island 02895

**Chief Financial Officer**  
1996-1999

Responsible for all financial transactions of three skilled nursing facilities (510 beds). Duties included month end closings and preparation of Medicare and Medicaid Cost Reports, coordinating regulatory audits, refinancing of HUD and commercial mortgages, managing health insurance renewal, self-insured workers compensation and 401 k plan.

**LGC&D**  
Providence, Rhode Island 02903

**Audit Senior Manager CPA**  
1988-1996

Initially hired as an audit senior accountant, promoted to a senior manager in October 1994. Responsible for managing all aspects of audit and review engagements, including planning, fieldwork, cost reports, financial statements and tax returns. I coordinated and supervised staff, as well as provided ongoing quality client service. Client base included for profit and not for profit health care, manufacturing, hotels and construction.

**Haemonectics Corporation**  
Braintree, Massachusetts 02184

**Consolidation Accountant**  
1986-1988

**Foamex Products Company**  
East Providence, Rhode Island  
(Formerly a division of Firestone Company)

**Senior Accountant**  
1980-1986

### MEMBERSHIP, AFFILIATION & AWARDS

- Rhode Island Society of Certified Public Accountants (RISCPA)
- Boston Public Health Commission-Bid Proposal Review Committee
- Former Treasurer Stephen Olney School PTA
- Former Board Member Caritas Corkery House
- Former Finance Member Caritas Corkery House
- Seven Hills Foundation President's Employee of the Year Award

*Section IV*

*Cost Proposal*

# ***Parmelee, Poirier & Associates, LLP***

***Certified Public Accountants***

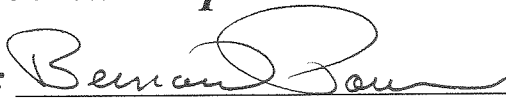
*469 Centerville Road, Suite 203 Warwick, RI 02886*

*Tel: (401) 738-0010 Fax: (401) 738-1105*

## ***Proposal to Audit the Financial Statements of the Cumberland Fire District***

***For the Fiscal Years Ended June 30, 2015, 2016, 2017***

### ***Cost Bid Proposal***

*Submitted By:*   
*Bernard A. Poirier*  
*Parmelee, Poirier & Associates, LLP*  
*July 1, 2015*

This statement is to certify that Bernard A. Poirier, Partner, is duly authorized and able to sign, submit and contract with the Cumberland Fire District for auditing services.

<b>Contract Year</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Fees - <i>Audit</i>	\$50,000	\$15,000	\$15,000
<i>Consolidation</i>	5,000	-	-
<b>Total All-Inclusive</b>	<b>\$55,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

<b>Associate</b>	<b>Hourly Rate</b>
Bernard A Poirier, CPA	\$200
Jo-Anne M. Newton, CPA	125
Dustin Hopkins	95
Mailee Phet	75
Andrea Wilmot	75
Other Staff Persons	65 to 75

Progress payments will be made on the basis of hours of work completed during the course of the engagement incurred in accordance with the firm's dollar cost proposal. Interim billing shall cover a period of not less than a calendar month.

# ***Parmelee, Poirier & Associates, LLP***

***Certified Public Accountants***

***469 Centerville Road, Suite 203 Warwick, RI 02886***

***Tel: (401) 738-0010 Fax: (401) 738-1105***

## ***Proposal to Audit the Financial Statements of the Cumberland Fire District***

***For the Fiscal Years Ended June 30, 2015, 2016, 2017***

### ***Cost Bid Proposal (continued)***

***The Consulting Services Rate Schedule is as follows:***

<b>Associate</b>	<b>Hourly Rate</b>
Bernard A. Poirier, CPA	\$200
John A. Parmelee, CPA	200
Jo-Anne M. Newton, CPA	125
Dustin Hopkins	95
Mailee Phet	75
Andrea Wilmot	75
Other Staff Persons	65 to 75



*Section V*

*Quality Review Opinion*

## D.E. Rodrigues & Company, Inc.

### Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 3634  
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020  
Fax: (508)672-4938

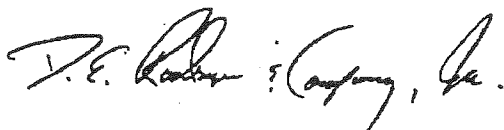
#### System Review Report

To the Partners of Parmelee-Poirier & Associates, CPA's, LLP  
and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of Parmelee-Poirier & Associates, CPAs, LLP (the firm) in effect for the year ended June 30, 2012. 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 with 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed in accordance with Governmental Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Parmelee-Poirier & Associates, CPAs, LLP in effect for the year ended June 30, 2012, 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*. Parmelee-Poirier & Associates, CPAs, LLP has received a peer review rating of *pass*.



November 21, 2012

*Where Your Financial Success Begins*

Member: American Institute of Certified Public Accountants - Division for Firms  
Web: [WWW.Rodriguesandcompany.com](http://WWW.Rodriguesandcompany.com) Email: [Rodriguesandco@worldnet.att.net](mailto:Rodriguesandco@worldnet.att.net)

*Section VI*

*Certificate of Insurance Liability*



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/16/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER  Lockton Affinity, LLC P.O. Box 410679 Kansas City, MO 64141-0679	CONTACT NAME: Lockton Affinity, LLC
	PHONE (A/C, No. Ext): 866-386-2544 FAX (A/C, No.):
	E-MAIL ADDRESS:
	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: Hanover Insurance Company 22292
	INSURER B:
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
							GENERAL AGGREGATE \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR						EACH OCCURRENCE \$
	EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$
	DED <input type="checkbox"/> RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER <input type="checkbox"/>
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N <input type="checkbox"/> N/A						E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEES
							E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			LHKA09669001	09/01/2014	09/01/2015	Each Claim \$1,000,000
	Claims Made Policy						Aggregate \$1,000,000
							Deductible \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
Bid # 2015-41 Auditing Services & Agreed Upon Procedures, City Portion Only

## CERTIFICATE HOLDER

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2010 ACORD CORPORATION. All rights reserved.

*Section VII*

*Executed Appendix*

## EXECUTED APPENDIX

### *RESPONDENT'S REPRESENTATIONS*

- Respondent warrants that there exists no client conflicts which would inhibit the ability to perform the audit in accordance with professional standards.
- Respondent is independent of the Cumberland Fire District, Rhode Island as defined by accepted auditing standards, including the provisions of Interpretation 10 of Rule 101 of the AICPA Code of Professional Ethics and *Governmental Accountability Office of Government Auditing Standards*.
- Respondents meet the continuing professional education requirements of *Governmental Auditing Standards* issued by the Comptroller General of the United States.
- Respondent warrants that the organization has an appropriate internal control system in place and has participated in an external quality control review program as required by *Government Auditing Standards*. Our external quality control review report has been included in this proposal.
- The respondent is knowledgeable with *Generally Accepted Accounting Principles* for state and local government units and with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; The Single Audit Act of 1984 and the provisions of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and will conduct the audit and will report in accordance with those standards.
- Respondent has not knowingly deviated from the bid specifications.

Signature



Name     Bernard A. Poirier, CPA  
Title     Partner  
Firm     Parmelee, Poirier & Associates, LLP  
Date     July 1, 2015

**FC-R-2015-40**

**CUMBERLAND FIRE DISTRICT**

**Resolution: Interest grace period extension**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The current date interest will be charged to late payments is August 1, 2015 as passed in R-2015-32 on June 2, 2015 with a 7-0 vote.

**Whereas,** There has been interest expressed in extending that date.

**Whereas,** The Finance Director had made the recommendation hold off on any changes to the July 28<sup>th</sup> meeting

.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.**

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk

**FC-R-2015-41**

**CUMBERLAND FIRE DISTRICT**

**Resolution: Amount of interest to be charged for late payments.**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The current resolution R-2015-32 Passed on June 2, 2015 with a 7-0 vote established the interest rate for late payments at 16%.

**Whereas,** There has been interest in changing that and Finance Director Mr. Bruce has reviewed the implications of lowering the rate.

.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** The Finance Director has recommended to lower the rate to twelve percent (12%)

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk



**FC-R-2015-38**  
**CUMBERLAND FIRE DISTRICT**

**Resolution:   Approval of repairs to Engines 4 & 5**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,**       Both Engines 4 and 5 needed repairs to the Turbo Equipment on the engines.

Both Engines were repaired by Power Products in Cranston, RI

All work was done correctly and accepted by the Chief of the Department

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.**       Power Products' invoices number 0981847 for \$4,044.31 to repair Engine 4 and invoice number 0982557 for \$5,808.38 to repair Engine 5 be paid in full.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

---

Mr. Bruce Lemois

Chairman, Fire Committee  
Cumberland Fire District  
Re: Engine 5 repairs

July 1, 2015

Dear Chairman Lemois;

Around June 15, 2015 Engine 5 was sent to Power Products System, Cranston, RI. For replacement of an engine turbo, which caused a loss of engine power and jeopardized safe operation. Power Products has submitted a request for payment of \$5808.38 on invoice 0982557

Line item 6010Fire Truck Maintenance of the current North Cumberland budget would be the funding source.

Thank you for your consideration of this request,

Respectfully,

Kenneth A. Finlay

Chief of the Department

# Power Products Systems, LLC., DBA's

**INVOICE**

INVOICE NO.

0982557

INVOICE DATE

6/19/15

CUSTOMER NO.

51911

**Power Products**  
THE POWER SOURCE**NEW ENGLAND**  
DETROIT DIESEL-ALLISON**Carrier**  
**TRANSICOLD**  
of Boston, Maine & Rhode IslandS NORTH CUMBERLAND FIRE DEPT  
O L 3502 MENDON ROAD  
D CUMBERLAND, RI 02864  
T  
OS \*SAME  
H  
I  
P  
T  
O**2014-15 BUDGET ITEM**

CUSTOMER ORDER NO.		TERMS		SHIP VIA		ORDER NO.		DATE SHIPPED	
ENGINE 5		NET 30 DAYS		PICKUP		R673135R		6/15/15	
QUANTITY ORDERED	PART NUMBER	DESCRIPTION	QUANTITY		UNIT PRICE	EXTENDED PRICE			
			B/O	SHIPPED					
		UNIT SERIAL#--PRIMARY: 06R1021216 SECONDARY:							
		UNIT MODEL # 6067HG4E							
		OPERATING ZIP 02864 MILEAGE 0							
		DELIVERED 5/31/09 APPL CODE 35							
		EQUIP POWERED PIERCE							
		EQUIP MODEL # DASH							
		EQUIP S/N # 4P1CV01H89A009868							
		CUSTOMER UNIT # ENGINE 5 AUTH #							
		CUSTOMER UNIT DESCRIPTION PUMPER							
		NITRITE LEVEL PPM FREEZE POINT							
		CONTACT: (000)000-0000 CHIEF FINLEY							
		COMPLAINT::							
		CEL LOW POWER HAS REGEN ISSUE SEE HISTORY							
		CAUSE:							
		TURBO ACTUATOR MOTOR FAILURE							
		CORRECTION:							
		RETRIEVED CODES FOR TURBO ACTUATOR.							
		REMOVED & TESTED TO FIND INTERNAL FAILURE. DRAINED COOLANT. REMOVED CLAMPS							
		LINES & TURBO. SWAPPED FITTINGS & INSTALLED NEW TURBO WITH NEW GASKETS.							
		CONNECTED LINES/CLAMPS. FILLED WITH SAME COOLANT. CLEARED CODES. PERFORMED							
		PARKED REGEN. PASSED. NO LEAKS. TOPPED OFF COOLANT. ROAD TEST PASSED. READY FOR PICKUP.							
1	1D	08929285 GASKET(T.OIL DRAIN)		1	1.82	1.82			
6	1D	23533707 STUD		6	10.05	60.30			
1	1D	23535041 NUT		1	4.18	4.18			
1	1D	23535457 GSKT		1	2.93	2.93			
2	1D	23535477 GASKET (METAL & HOLE)		2	11.50	23.00			
1	1D	23535506 SEAL RING		1	4.28	4.28			
1	1D	E23539571 TURBO		1	4682.63	4682.63			
		TRANSFER TO DOC# I1581230							

THESE GOODS HAVE BEEN CAREFULLY PACKED AND CHECKED. ANY CLAIMS SHOULD BE BROUGHT TO OUR ATTENTION IMMEDIATELY. SEE REVERSE SIDE FOR WARRANTY TERMS AND LIMITATIONS

SUB  
TOTAL

TAX

SHIPPING

TOTAL

INVOICE NO.

0982557

**Headquarters**90 Bay State Road  
Wakefield, MA 01880  
Tel: 781-246-1810  
Fax: 781-246-1218**Maine Branch**432 Warren Avenue  
Portland, ME 04103  
Tel: 207-797-5950  
Fax: 207-797-5953**Rhode Island Branch**1 Southern Industrial Drive  
Cranston, RI 02921  
Tel: 401-942-0062  
Fax: 401-942-0064**THANK YOU!** PLEASE REMIT PAYMENT TO: 90 BAY STATE ROAD, WAKEFIELD, MA 01880

\*CONTINUED\*

Please note a finance charge of 1.50% per month (minimum charge of 50 cents) which is an annual percentage rate of 18.00% will be charged on all past due invoices

**INVOICE**

INVOICE NO.

0902557

INVOICE DATE

6/19/15

CUSTOMER NO.

$$\begin{aligned} & \text{a) } \frac{1}{2} \log_2 8 \\ & \text{b) } \frac{1}{3} \log_3 27 \\ & \text{c) } \frac{1}{4} \log_4 16 \\ & \text{d) } \frac{1}{5} \log_5 25 \end{aligned}$$

## Power Products

**NEW ENGLAND**  
**DETROIT DIESEL-ALLISON**

**Carrier**  
**TRANSICOLD**  
*of Boston, Maine & Rhode Island*

S	NORTH CUMBERLAND FIRE DEPT	S	*SAME
O	3502 MENDON ROAD	H	
L		I	
D	CUMBERLAND, RI 02864	P	
T		T	
O		O	

CUSTOMER ORDER NO.	TERMS	SHIP VIA	ORDER NO.	DATE SHIPPED
ENGINE 5	NET 30 DAYS	PICKUP	R673135R	6/15/15

[illegible]

THESE GOODS HAVE BEEN CAREFULLY PACKED AND CHECKED. ANY CLAIMS SHOULD BE BROUGHT TO OUR ATTENTION IMMEDIATELY. SEE REVERSE SIDE FOR WARRANTY TERMS AND LIMITATIONS

INVOICE NO.	<b>Headquarters</b>	<b>Maine Branch</b>	<b>Rhode Island Branch</b>	TAX ▶	. 00
0982557	90 Bay State Road Wakefield, MA 01880 Tel: 781-246-1810 Fax: 781-246-1218	432 Warren Avenue Portland, ME 04103 Tel: 207-797-5950 Fax: 207-797-5953	1 Southern Industrial Drive Cranston, RI 02921 Tel: 401-942-0062 Fax: 401-942-0064	SHIPPING ▶	. 00
				<b>TOTAL ▶</b>	5808. 98

**THANK YOU!** PLEASE REMIT PAYMENT TO: 90 BAY STATE ROAD, WAKEFIELD, MA 01880

Please note a finance charge of 1.50% per month (minimum charge of 50 cents) which is an annual percentage rate of 18.00% will be charged on all past due invoices



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

---

Mr. Bruce Lemois

Chairman, Fire Committee  
Cumberland Fire District  
Re: Engine 4 repairs

July 1, 2015

Dear Chairman Lemois;

Around June 2,2015 Engine 4 was sent to Power Products System, Cranston , RI. for replacement of an engine turbo, which caused a loss of engine power and jeopardized safe operation. Power Products has submitted a request for payment of \$4044.31 on invoice 0981847

Line item 5112Fire Truck Maintenance of the current Cumberland Hill budget has \$1511.96 remaining in that line item and a transfer from Line 5111 of \$2532.35 would be the funding source.

Thank you for your consideration of this request,

Respectfully,

Kenneth A. Finlay

Chief of the Department



# Power Products Systems, LLC., DBA's

**INVOICE****Power Products**  
THE POWER SOURCE**NEW ENGLAND**  
DETROIT DIESEL-ALLISON**Carrier**  
**TRANSICOLD**  
of Boston, Maine & Rhode Island

INVOICE NO.

0981847

INVOICE DATE

6/16/15

CUSTOMER NO.

18534

S CUMBERLAND HILL FIRE DEPT  
O L 3502 MENDON ROAD  
D CUMBERLAND, RI 02864  
T OS #SAME  
H I P  
T O**2014-15 BUDGET**

CUSTOMER ORDER NO.	TERMS	SHIP VIA	ORDER NO.	DATE SHIPPED
ENGINE 4	NET 30 DAYS	PICKUP	R672714R	6/02/15

QUANTITY ORDERED	PART NUMBER	DESCRIPTION	QUANTITY B/O	QUANTITY SHIPPED	UNIT PRICE	EXTENDED PRICE
		UNIT SERIAL#-PRIMARY: 06R0854254 SECONDARY:				
		UNIT MODEL # 6067MV4E				
		OPERATING ZIP 02864 MILEAGE 77,663				
		DELIVERED 11/04/05 APPL CODE 35				
		EQUIP POWERED PIERCE				
		EQUIP MODEL # DASH				
		EQUIP S/N # 4P1CDO1S15A005492				
		CUSTOMER UNIT # ENGINE 4 AUTH #				
		CUSTOMER UNIT DESCRIPTION PUMPER				
		NITRITE LEVEL PPM FREEZE POINT				
		CONTACT: (000)000-0000 DAVID CARR				
		COMPLAINT: : CHECK ENGINE LIGHT, LOW POWER CAUSE: VARIABLE NOZZLE TURBO BEARING FAILURE OIL OUT CHARGE SIDE CORRECTION: INSPECT UNIT CHECK FOR CODES FOUND TURBO SPEED AND VNT CODES FOLLOW TROUBLESHOOTING REMOVE ALL PARTS TO INSPECT TURBO FOUND OIL IN TURBINE, NEEDS REPLACEMENT. REMOVED AIR FILTER ASSY, SUPPLY AIR LINE AIR PRESSURE FEE LINE, VPOD BOLTS, FITTINGS. INSTALLED NEW VPOD AND ALL REMOVED PARTS. FOUND TURBO FILLED WITH ENGINE OIL. REMOVED ALL NECESSARY PARTS TO REPLACE TURBO USING NEW ORINGS & GASKET ON DRAIN TUBE. TIGHTENED BOLTS. REPLACED FLANGE GASKET AT EXTERNAL MANIFOLD & REPLACED ALL HARDWARE. REPLACED CLAMP ON EXHAUST PIPE. INSTALLED ALL REMAINING PARTS. CLEARED CODES. STARTED & RAN. CHECKED FOR LEAKS, NONE, TEST DRIVE PASS READY FOR				

HA7  
Eng 4

THESE GOODS HAVE BEEN CAREFULLY PACKED AND CHECKED. ANY CLAIMS SHOULD BE BROUGHT TO OUR ATTENTION IMMEDIATELY. SEE REVERSE SIDE FOR WARRANTY TERMS AND LIMITATIONS

SUB TOTAL ►

TAX ►

SHIPPING ►

TOTAL ►

INVOICE NO.

**Headquarters**90 Bay State Road  
Wakefield, MA 01880  
Tel: 781-246-1810  
Fax: 781-246-1218**Maine Branch**432 Warren Avenue  
Portland, ME 04103  
Tel: 207-797-5950  
Fax: 207-797-5953**Rhode Island Branch**1 Southern Industrial Drive  
Cranston, RI 02921  
Tel: 401-942-0062  
Fax: 401-942-0064

0981847

**THANK YOU!** PLEASE REMIT PAYMENT TO: 90 BAY STATE ROAD, WAKEFIELD, MA 01880

\*CONTINUED\*

Please note a finance charge of 1.50% per month (minimum charge of 50 cents) which is an annual percentage rate of 18.00% will be charged on all past due invoices

# Power Products Systems, LLC., DBA's

INVOICE

**Power Products**  
THE POWER SOURCE

**NEW ENGLAND**  
DETROIT DIESEL-ALLISON

**Carrier**  
**TRANSICOLD**  
of Boston, Maine & Rhode Island

INVOICE NO.

0981847

INVOICE DATE

6/16/15

CUSTOMER NO.

18534

S  
O  
L  
D  
T  
O  
CUMBERLAND HILL FIRE DEPT  
3502 MENDON ROAD  
CUMBERLAND, RI 02864

S  
H  
I  
P  
T  
O  
\*SAME

CUSTOMER ORDER NO.	TERMS	SHIP VIA	ORDER NO.	DATE SHIPPED
ENGINE 4	NET 30 DAYS	PICKUP	R672714R	6/02/15

QUANTITY ORDERED	PART NUMBER	DESCRIPTION	QUANTITY		UNIT PRICE	EXTENDED PRICE
			B/O	SHIPPED		
		PICKUP				
1	1D	08929285 GASKET(T.OIL DRAIN)		1	1.82	1.82
1	1D	08929529 M--GASKET(TURBO EXH.)		1	4.76	4.76
1	1D	23506157 CLAMP ASM (TURBO EXHAUST)		1	69.49	69.49
1	1D	23531215 TUBE ASM		1	33.94	33.94
4	1D	23531401 NUT P		4	5.99	23.96
2	1D	23532326 TURBO ORING(DRAIN TUBE)GRA		2	4.28	8.56
4	1D	23533913 STUD		4	10.80	43.20
1	13C	CONTACT CLEANER LDW VDC BRAKE CLEAN NON-CH		1	5.00	5.00
1	7C	C23534360 CORE DEPOSIT (CGTA4502)		1	637.50	637.50
1	7C	C23534360 CORE DEPOSIT (CGTA4502)		1	637.50	637.50
1	7C	C23536834 CORE VPOD		1	127.50	127.50
1	7C	C23536834 CORE VPOD		1	127.50	127.50
1	7R	R23534360 TURBO ASM(12.7 L/MV6E)		1	2326.43	2326.43
1	7R	R23536834 VPOD 12V (C60-VPOD)		1	480.95	480.95
		DDC LABOR - 4 CYCLE			960.00	960.00
		SER SUPPLIES			67.20	67.20
		AIR FREIGHT			19.00	19.00
		637991768640				

THESE GOODS HAVE BEEN CAREFULLY PACKED AND CHECKED. ANY CLAIMS SHOULD BE BROUGHT TO OUR ATTENTION IMMEDIATELY. SEE REVERSE SIDE FOR WARRANTY TERMS AND LIMITATIONS

INVOICE NO.
0981847

**Headquarters**  
90 Bay State Road  
Wakefield, MA 01880  
Tel: 781-246-1810  
Fax: 781-246-1218

**Maine Branch**  
432 Warren Avenue  
Portland, ME 04103  
Tel: 207-797-5950  
Fax: 207-797-5953

**Rhode Island Branch**  
1 Southern Industrial Drive  
Cranston, RI 02921  
Tel: 401-942-0062  
Fax: 401-942-0064

SUB TOTAL	4025.31
TAX	.00
SHIPPING	19.00
<b>TOTAL</b>	<b>4044.31</b>

**THANK YOU!** PLEASE REMIT PAYMENT TO: 90 BAY STATE ROAD, WAKEFIELD, MA 01880

Please note a finance charge of 1.50% per month (minimum charge of 50 cents) which is an annual percentage rate of 18.00% will be charged on all past due invoices

**FC-R-2015-39**

**CUMBERLAND FIRE DISTRICT**

**Resolution: Insulation installation in Station 1**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** Two years ago the roof had to be replaced and at that time it was discovered that flat roof insulation had been used under the shingles and was water logged.

The roof was repaired but the insulation was not replaced. This repair is to add insulation to the inside of the building on the underside of the roof.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** As the CFD has received two bids to install interior insulation the Chief's recommendation is to select Atlas Insulation Co to install 9" R38 open cell insulation.

The cost of the labor and materials is \$15,840.00.

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk





# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

---

Mr. Bruce Lemois

Chairman, Fire Committee  
Cumberland Fire District  
Re: Station 1 repairs

July 1, 2015

Dear Chairman Lemois;

Attached are three options for insulation at Station 1. After researching the products I am recommending the open cell 9" R38 rated insulation from Atlas insulation Co. The cost is \$15,840.00

This project needs to be completed, as there is no insulation in the apparatus bay area, and the heating of the area physically passed thru the roof.

The funding source would be the restricted account- station improvement line.

Thank you for your consideration of this request,

Respectfully,

Kenneth A. Finlay

Chief of the Department



**Atlas Insulation Co., Inc.**

116 Danielson Pike  
North Scituate, Rhode Island 02857  
PHONE (401) 647-2500 FAX (401) 647-2545

BLANKET & BLOWN-IN INSULATION  
SPRAY FOAM INSULATION  
SEAMLESS ALUMINUM GUTTERS  
CLOSET SHELVING  
FIREPLACES

Cumberland Fire Station  
555 High St.  
Cumberland, RI 02864

## **PROPOSAL**

11/17/2014

Job Location:

555 High St.  
Cumberland, RI

Furnish and Install:

Rafters: 6" R38 Two Pound Density Closed Cell Spray Foam Insulation  
Apply DC315 Fireshell Intumescent Paint  
Price: \$21,925.00

OPTION- Open Cell Foam

Rafters: 9" R38 Half Pound Density Open Cell Spray Foam Insulation  
Apply DC315 Fireshell Intumescent Paint  
Price: \$15,840.00

Please note: This job is NOT bid to prevailing wage

Rep: CLV

Payment Terms:

C.O.D.

Price: \$21,925.00

**TO ACCEPT THIS PROPOSAL, YOUR SIGNATURE IS REQUIRED ON THE ATTACHED PAGE**

[www.atlasinsulation.com](http://www.atlasinsulation.com)

Subject **Spray foam insulation**  
From David Cleveland <ddecleveland@atlasinsulation.com>  
To bjackvony@cumberlandfire.org <bjackvony@cumberlandfire.org>  
Date 2014-11-15 09:01



Brian,

Below are the costs we discussed on the phone yesterday:

**Closed Cell Spray Foam Option**

Rafters – 6" R38  
Price: \$17,200.00

Intumescent Paint – Required by fire code on exposed spray foam insulation to provide a 15 minute ignition barrier  
Price: \$4,725.00

Total : \$21,925.00

**Open Cell Spray Foam Option**

Rafters – 9" R38  
Price: \$11,115.00

Intumescent Paint – Required by fire code on exposed spray foam insulation to provide a 15 minute ignition barrier  
Price: \$4,725.00

Total: \$15,840.00

Please note: These costs are not quoted at prevailing wage.

A formal estimate will be sent to you on Monday after it is entered into our system. Please feel free to call me on my cell at 573-0673 with any questions.

Thanks.

Regards,  
Dave Cleveland

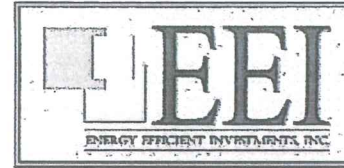


**Atlas Insulation Co., Inc.**

116 Danielson Pike  
North Scituate, RI 02857  
P: (401) 647-2500  
F: (401) 647-2545



**To:** North Cumberland Fire  
555 High Street  
Cumberland, Rhode Island



**From:** Energy Efficient Investments, Inc  
26 A Columbia Circle  
Merrimack, New Hampshire 03054

**Subject:** Insulation / Air-sealing / Venting of Apparatus Bay

**Date:** Wednesday, November 26, 2014

Chief Jackvony,

As discussed, I have asked my Building Envelop expert Ed Dwyer to prepare a few scenarios for insulating the apparatus bay. Ed & I discussed the alternatives and this is what we have determined to be the best alternative:

- Step 1: Install soffit venting along the front of the building and,
- Step 2: Install roof venting along the rear above the CMU rear of the Apparatus Bay,
- Step 3: Install fiberglass to R-49 (16 inches) strapped in place, leaving air space between sheathing and insulation,
- Step 4: Cover and seal the entire area with Fire Rated 6MIL poly.

I realize that you have removed the insulation all-together but if you were to consider last year an insulation value of roughly an R-8 to the recommended R-49 the improvement will result in approximately \$700-800 in heating savings annually. Not to mention keep the space cooler in the summer by keeping the heat out of the Apparatus Bay.

This will not only save heating but will preserve the building so heated (heat carries moisture) spaces do not come in direct contact with cold surfaces and cause condensing and premature decay of wood sheathing and trusses.

I will contact National Grid to see if you qualify for a Gas Incentive for this work. The commercial

Extended Price: \$16,700.00

Should you have questions please contact me at (781) 710-1666.

Thank You,

Paul Murphy, CEM  
Director of Operations  
Energy Efficient Investments, Inc.

# FIND A LOCAL CONTRACTOR

[HOME](#) [ABOUT US](#) [NEWS CENTER](#) [BUILDING GENIUS BLOG](#) [DEALER LOGIN](#) English (US)**1**Insulation for  
New Homes**2**Where Your House  
Leaks Money**3**Spray Foam vs.  
Traditional Insulation**4**Save Money with  
Spray Foam**5**

Choose a Contractor

## ARCHITECTS

[Why Spray Foam](#) [Products](#) [Sustainability](#) [Masterspec](#) [Resources](#)  
[Home](#) » [Architects](#) » [Value Engineering](#) » [Open vs. Closed Cell](#)

### RESOURCES

[HEALTH & SAFETY](#)[ICYNENE FAQ](#)[CASE STUDIES](#)[TESTIMONIALS](#)[HOME OWNERS JOURNAL](#)

## Open vs. Closed Cell Spray Foam Insulation

### Comparing Open Cell vs. Closed Cell Insulation

When you evaluate open cell vs. closed cell insulation, there are cost differences that you may consider when designing your next project. A light density, open-cell spray foam insulation like Icynene Classic, can be installed at a significantly lower cost than a closed-cell foam in projects targeting the same R-Value specification. Some restriction may apply with interior space limitations.

Let's take a look at open-cell vs. closed cell insulation.



## DRUMS OF OPEN-CELL SPRAY FOAM REQUIRED



## DRUMS OF CLOSED-CELL SPRAY FOAM REQUIRED



- If the design is not limited by space constraints, Icynene Classic provides greater value per "R" required. Achieved R-22 in 2x6 walls (Steel Framing Members)
- Icynene Classic foam is a proven performer that delivers cost effective solutions for many applications in today's buildings
- Code compliant design details are available for most applications
- Icynene Classic spray foam has unique attributes that make it the best choice for some applications



© 2015 ICYNENE Inc.

[Privacy Policy](#) [FAQ](#) [Glossary](#) [Career Opportunities](#) [Be a Contractor](#) [Warranty](#) [Contact Us](#) [Sitemap](#)



**FC-R-2015-42**

**CUMBERLAND FIRE DISTRICT**

**Resolution: Payment of Mr. Jackvony's separation cost**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The VFFD had entered into an agreement with Brian Jackvony with articles that called for unused vacation time to be paid out upon separation.

This was presented to Mr. Brian Jackvony. At that time it was discussed that sick time payout was only paid upon resignation.

Mr. Jackvony then submitted a letter of resignation.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** Shall pay in the form of payroll vacation payout of \$5,916.40 and sick time payout of \$7,454.60 for a total of \$13,371.00.

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

---

Bruce Lemois, Chairman

---

Deborah Auclair, Clerk



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

---

## Memo on separation of service for Assistant Chief Brian Jackvony

### Section 19: Compensation at Separation of Employment

The Chief, upon his retirement, resignation, death, or layoff, shall be compensated at his regular rate of pay for any unused accumulation of vacation, and personal time. In the event of the Chief's death, this payment shall be made to the Chief's estate.

Hourly Rate of Pay= \$42.98

Vacation Hours = 140

Total due= \$6,017.20

Thank you,

*Kenneth A. Finlay*

Kenneth A. Finlay

Chief of Department



Brian Jackvony  
268 Scott Road  
Cumberland, RI 02864  
401-447-1672  
bjackvony527@g.rwu.edu

June 29, 2015

Attn: Chief Kenneth Finlay  
Cumberland Fire District

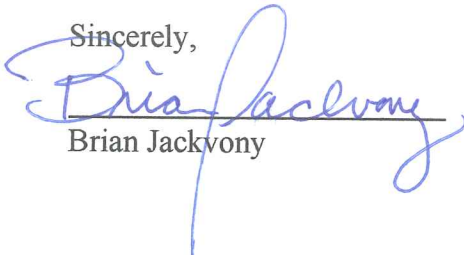
Re: Resignation

Chief Finlay,

I hereby submit my resignation from position of Assistant Fire Chief for the Cumberland Fire District.

This shall become effective on June 29, 2015 @ 0800 hrs.

Sincerely,



Brian Jackvony

Cc:  
Dan McKinnon Esq., McKinnon & Harwood LLC  
file



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

## Memo on separation of service for Assistant Chief Brian Jackvony

### Section 19: Compensation at Separation of Employment

The Chief, upon his retirement, resignation, death, or layoff, shall be compensated at his regular rate of pay for any unused accumulation of vacation, and personal time. In the event of the Chief's death, this payment shall be made to the Chief's estate.

Hourly Rate of Pay= \$42.26

Vacation Hours = 140                      Amount due = \$5,916.40

#### 4. Sick Leave

On January 1st of each year the Fire Chief will be credited with 10 sick days to be used in the event of a bona fide injury or illness. These sick days can also be used for family illness/sickness in order for the Chief to attend to family members.

Sick leave not used during the year may be accumulated and carried over to the following year. Maximum accumulation shall be one hundred twenty (120) working days of sick leave. **If the Chief retires or dies, the following percentages of unused sick days shall be forwarded on a cash basis to the Chief or his estate: forty (40) percent of his unused sick time. In the event of resignation of the Chief twenty (20) percent of his unused sick time shall be forwarded to the Chief or his estate.**

Sick hours 882xrate x20%                      Amount due = \$7,454.60

Combined total payout                      **Amount due = \$13,371.06**

Thank you,  
*Kenneth A. Finlay*  
Kenneth A. Finlay  
Chief of Department