



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS ®

EDWARD A. KELLY
General Secretary-Treasurer

MEMORANDUM

DATE: March 20, 2020

TO: Harold A. Schaitberger, General President

FROM: Edward A. Kelly, General Secretary-Treasurer

SUBJECT: Response to Assertions

CC: District Vice Presidents
Board of Trustees
Executive Group
Doug Steele, General Counsel

General President Schaitberger,

I have identified 12 specific assertions you made against me and my staff. Below is a list of those assertions, as well as my responses to each one. Material supporting my responses are in the attachments to this memorandum.

1. Assertion: The General President's Office was excluded from the routing chain of the General Secretary-Treasurer's Office invoices.

Response: As I previously explained in my March 17, 2020, response to your March 16, 2020, memorandum my office was operating under existing practice, which has been in place since November 2014. Per your request in your memorandum, the ReQlogic routing chain has been changed to include you as an approver. Both your memorandum and my email response can be found in Attachment A. In Attachment B, you will find two routing invoice chains; one that takes place on November 1, 2014, before your decision to change the routing, and one that takes place on December 1, 2014, after the routing was changed.

2. Assertion: Chief of Operations Golsteyn was present during the OPEIU Local 2 contract negotiations which took place in September 2018, resulting in 2.5% raises in FY19 and 2.5% raises in FY20, despite the General Secretary-Treasurer saying his staff was not involved in those negotiations.

Response: COO Golsteyn was not in the referenced negotiations with OPEIU Local 2. COO Golsteyn has signed a statement to that effect. That statement can be found in Attachment C. The agreement you signed can be found in Attachment D.

Furthermore, your interpretation of the Constitution & By-Laws, which empowers you to “execute such contracts and agreements on behalf of the Association,” does not empower you to commit the funds of this organization. The OPEIU Local 2 agreement has traditionally been the benchmark for cost of living adjustments for exempt staff, the Executive Board and contractors, and has significant pension liability ramifications. Employee payroll and benefits represents 40% of our annual budgets. Your failure to consult me as the treasurer of this organization is a blatant abuse of your power.

3. Assertion: There was a conflict of interest between BDO and COO Golsteyn because his brother-in-law is one of the 88,000 employees who work for BDO.

Response: COO Golsteyn asked his brother-in-law to recommend qualified professionals within BDO who could assist the GST’s Office with the following issues:

- Systematic misrepresentations in financial reporting to the Executive Board
- Failures to adhere to dictates of convention action and internal policies regarding financial operations
- \$6 million unaccounted for in interfund balances

COO Golsteyn’s brother-in-law made an introductory email to two BDO employees, Eric Shirk and Dan Viscerelli, neither of whom worked on the IAFF’s engagement. COO Golsteyn’s statement found in Attachment E outlines this. In Attachment F, you will find a letter from the lead on BDO’s engagement with the IAFF stating that she had no knowledge of the connection COO Golsteyn has with BDO.

4. Assertion: COO Golsteyn used his personal email to conceal the BDO engagement from the Executive Board.

Response: At the time, COO Golsteyn had significant concerns about the whereabouts of large sums of money. Unsure of where it would lead, COO Golsteyn wanted to ensure that a review of IAFF operations did not raise unjustified or inflated concerns, given the political environment of the organization and given this organization’s history of accessing employees email accounts. In the absence of documentation which would identify issues relating to financial improprieties, it was necessary to be discreet.

5. Assertion: The first Statement of Work from BDO for the original engagement was not posted on the Vendor Contracts site.

Response: Due to the Vendor Contract site not being utilized by the Association, with the exception of conference event space contracts, it was not unusual for the BDO Statement of Work not to be posted at the time of the engagement because it predated the Vendor Contract site revamp and accompanying directives from your

office dated March 2019, as requested by the Executive Board. This has since been remedied. Additionally, the original Statement of Work from BDO can be found in Attachment G.

Of note, there are no engagement letters posted for attorneys Klausner nor Tarcza, nor is the Duane Morris engagement letter, a contract I might add signed by the four committee members without objections as recently as February 2020. It is clear that the Administrative Committee retained Duane Morris, and Gordon Feinblatt is the counsel of record for the IAFF Staff and Employee Pension Plans, do Klausner and Tarcza work for the IAFF or do they work for you personally?

In Attachment H, you will find the request sent by my staff regarding contract routing through ReQlogic, which was subsequently ignored by your staff, prohibiting me from performing my constitutional duty as record keeper.

6. Assertion: The original BDO engagement was an investigation and not an operational review.

Response: This is addressed in the BDO team lead's letter found in Attachment F.

7. Assertion: COO Golsteyn miscalculated the future transaction costs from the dues deduction module of IAFF SMART.

Response: Prior to the establishment of IAFF SMART, the IAFF was paying as high as \$207,000 per year (FY15) in transaction costs for per capita and event payments from locals. Additionally, we were violating the Constitution & By-Laws by allowing per capita payments via credit cards by affiliates. Since we launched IAFF SMART and more members continue to pay their dues through the platform, the IAFF is on track to pay \$84,000 in transaction costs for FY20, of which only \$24,000 is incurred from locals utilizing IAFF SMART. Despite the increase in the proposed transaction costs through IAFF SMART, this is a 60% reduction, a significant cost reduction overall (Attachment I). The more members who pay their dues through the dues deduction module on SMART, the more the incremental transaction costs will decrease. As we stated at the February Executive Board Ad Hoc Resolutions Committee meeting, the delegates will need to address overall costs going forward.

8. Assertion: Per General Counsel Doug Steele, there was a flood at Iron Mountain, our document storage facility, which destroyed pension documentation from the early 2000s.

Response: Iron Mountain has no record of a flood destroying any of the IAFF's documents at their facility. The letter from Iron Mountain stating this can be found in Attachment J.

9. Assertion: The General Secretary-Treasurer's Office is responsible for all records, including all pension documents pertaining to the General President.

Response: The record keeping performed prior to my assuming office in September 2016 was so poor, one could argue it was designed that way. For example, the existence of Amendment 6 to the Staff Pension Plan in 2006 was not on record in the General Secretary-Treasurer's Office. Recently, my office received several boxes full of pension-related materials dating back to the 1970s. We are currently sorting those documents, as many were mislabeled or not labeled at all. Any documents pertaining to the General President's pension will be shared if found. Again, refer to Attachment H to see how your staff, at your direction, prohibits my ability to act as this organization's record keeper.

10. Assertion: Members of the GST's staff have signed contracts over \$1 million.

Response: This is false. The only contract over \$1 million that fell under the purview of the GST was the original Union Track contract, which was signed by you. That contract can be found as Attachment K.

11. Assertion: The General President has the sole authority to execute contracts and the General Secretary-Treasurer, and his staff, have been violating the Constitution & By-Laws by signing contracts without the approval of the General President.

Response: The following response is both to your assertion, as well as General Counsel Doug Steele's March 12, 2020, email, which can be found in Attachment L.

You are asserting that, as General Secretary-Treasurer, I do not have the "authority to execute contracts and agreements on behalf of the IAFF," nor "the authority to retain outside counsel." I respectfully disagree.

First, the Constitution & By-Laws authorize the General Secretary-Treasurer to execute agreements on behalf of the IAFF and to retain outside counsel. Specifically, Article VI, Section 2 provides that the General Secretary-Treasurer:

a. "shall discharge on behalf of the Association such duties as may be imposed upon him/her by applicable law including the execution and filing of any reports to federal and state authorities, and he/she shall cause to be maintained by the Association such records as the law may require to be kept in support of reports filed by the Association;" and

b. is empowered "to at any time have an audit made of the books and accounts or to examine the books and accounts."

The independent counsel retained by my office falls squarely under my authority to audit the IAFF books and accounts and is essential to discharging my duties to execute, maintain, and file reports with federal and state authorities.

Additionally, Article VI, Section 2 of the Constitution & By-Laws requires the General Secretary-Treasurer to submit to each regular convention of the Association a report of his recommendations or suggestions for improvement or changes in the conduct of the affairs of the Association which in his judgment are necessary or desirable to the advancement of its best interests. The General Secretary-Treasurer also has the constitutional responsibility to establish and maintain an Employees' Pension Trust Fund and to establish and maintain a Staff Representatives' Pension Trust Fund. And the General Secretary-Treasurer likewise has an obligation to fund the Principal Officers' Retirement Plan Trust as outlined in Article VIII, Section 10. In short, the independent counsel I have retained will help ensure that General Secretary-Treasurer's Office has the ability to fulfill these constitutional obligations to our membership.

Second, the IAFF has a long history of the General Secretary-Treasurer's Office executing contracts and agreements within its operational purview. This is objectively true, as evidenced by the numerous agreements executed both before and during my tenure; four examples of this can be found in Attachment M. Your sudden and subjective interpretation of the Constitution & By-Laws that you have the sole authority to sign all contracts is not supported by the longstanding practice in this organization. Again, the Administrative Committee signed the Duane Morris engagement without objection as recently as two months ago.

Third, at the Executive Board Meeting on February 20th, I reported that it was my intent to retain outside counsel. I chose specifically a nationally recognized law firm, independent of the Executive Board and the General President's staff, including the General Counsel, to advise the Office of the GST regarding exposure that the IAFF may have in the areas of pension and retirement plan compliance, including but not limited to the points below. At no point during this Executive Board Meeting did any member of the Board, question or object to this measure. Over the course of the past 18 months, we have identified challenges in these areas, such as:

- We learned about Amendments to the Staff and Employee Pension Plans that were adopted in 2006, which were not approved by the Executive Board. These amendments provided unreduced early retirement benefits for certain former employees of the IAFF and have potentially added millions of dollars to the funding obligations of the Plans.
- We learned our two principal officers have accrued millions of dollars of benefits under a non-tax qualified retirement program covered by Internal Revenue Code Section 457(f), without the taxability of the benefits being reported to the IRS. This will require the IAFF to file multiple years of retroactive amended Form W-2s to properly report the taxable benefits, with as yet unknown exposure to the IAFF for back taxes, penalties and interest.
- We are currently under IRS audit on our 457(b)-retirement program due to excess deferrals by certain individuals, including the General President.
- The General President and former General Secretary-Treasurer began collecting their pension from the Staff Pension Plan when they were elected to their offices, even though they did not retire. Three separate outside law firms have advised in writing (Attachment N) that this was not allowed under the Internal Revenue Code. This has resulted in over a million dollars of improper pension payments to these officers. To limit the potential penalties that the IRS could impose on the IAFF, we have begun the process of reporting

the violation to the IRS, and will find out how much in penalties the IAFF may have to pay.

In addition to issues related to pension funds, we also found millions of dollars in financial misreporting and millions of dollars in nondiscretionary funds that were utilized for purposes unrelated to their designation. It is my duty as the treasurer of this organization to conduct an audit of our books and report the results to the Executive Board and the membership.

These problems and more are beyond our internal capabilities to address. It is important to determine the extent to which these problems are the result of misadministration, or malfeasance. Note that these problems directly involve the General President of the International, which makes it all the more important that outside professionals be involved in the correction. The fact that the General President benefited from these problems increases the likelihood of a federal government investigation, and we need to take proactive steps before that happens to show we were trying to maintain the integrity of the organization.

Fourth, as one of two principal officers, and the elected General Secretary-Treasurer, I have the primary fiduciary duty to serve the best interests of its dues-paying membership, relative to the stewardship of their money. Included in that duty is the obligation to investigate—once identified—concerns with pension compliance and compliance with federal and state laws. My retention of independent counsel is necessary to satisfy my fiduciary duties. If my authority involves no oversight of the funds, including contracts, as you assert in your email dated March 18, 2020, then the Constitution should be amended eliminating the position of the General Secretary-Treasurer and have the comptroller report directly to the General President, which I suspect has been the case in the recent past.

Finally, I am asserting that, for the reasons stated above, I am within my constitutional authority and it is my duty to retain outside counsel so that I may continue this review of our organization's complex issues and report my findings to the Executive Board. Therefore, I am challenging your interpretation, as General President, that the Constitution & By-Laws prohibits me from retaining outside counsel and am appealing to the Executive Board to affirm my constitutional authority. The signed legal retainer agreement can be found in Attachment O.

12. Assertion: The General Secretary-Treasurer referred to the General President as a 'crook' to an affiliate leader.

Response: The word 'crook' is not in my vernacular and I do not recall using it. I have equated your annual memos where you assert you are entitled to 37 days of annual leave buy back, which violated the existing policy of 30 days as 'shaking the couch upside down to get all the change out.' It is entirely possible that affiliate leaders who listened to the fact pattern above and your actions drew that conclusion. I suspect the rank and file, dues-paying members will come to the same conclusion when they learn of it. Attachment P is your annual leave memo from January 2013, for the calendar year 2012, as well as the 1968 Executive Board policy for principal officers' annual leave, which the Executive Board has

never voted to change or delete, despite its removal from the Executive Board Policy Book and your subsequent claim of being entitled to 37 days. Also found in Attachment P is your most recent annual leave memorandum, in which you continue to state you are entitled to 37 days, for calendar year 2019.

The integrity of the checks and balances the co-principal officer system of governance provided under the IAFF Constitution & By-Laws is at stake in this memorandum, and it is the business of every dues-paying member. I will not compromise my integrity, nor will I lie to my sisters and brothers whom I swore an oath to.



Edward A. Kelly
General Secretary-Treasurer

Kelly, Edward

From: Kelly, Edward
Sent: Tuesday, March 17, 2020 2:10 PM
To: Schaitberger Harold
Cc: #District VPs; #Trustees; Executive Group; Steele, Douglas
Subject: Re: PRIVATE & CONFIDENTIAL- Contracts and Invoicing Requirements
Attachments: BF 005 - Financial Delegated Authorities Policy.pdf; ATT00001.htm

General President Schaitberger,

I received your memorandum yesterday afternoon.

In regards to your first request, we are in the process of collecting those documents which will be provided in a more in depth email I anticipate the Executive Board to receive by the end of the week.

In regards to your second request, it is encouraging to see that there is renewed energy for reforming how this organization procures goods and services. The issues you raised are in part consistent with the BDO findings and our work with BDO to establish the first procurement policy in the history of the IAFF. The procurement policy my staff has developed is nearing completion and a graphical overview of our efforts was posted on the board link for review by the Executive Board in time for the February 2020 Board meeting.

In regards to processing payments to vendors, we have operated consistent with past practice. As I am sure you are aware, the routing chains in ReQlogic established by the Executive Board policy, titled Financial Delegated Authorities, was amended by you and the former GST in November of 2014, prior to my assuming this office. The lack of oversight the treasurer has over the obligation of funds in our organization, particularly in the arena of contracts, has been a great impediment to the accomplishment of my fiduciary responsibilities. Hopefully, the adoption of the proposed procurement policy mitigates this issue.

The creation and/or modification of routing chains in ReQlogic is a significant part of completing the actions you identified. I do not believe your request to be included in the routing chain diminishes the intent of the policy, therefore, without objections from the Executive Board, I have instructed my staff to make your requested change. If any Executive Board member objects, please let me know.

I have also attached the above referenced policy.

Edward A. Kelly

General Secretary-Treasurer

International Association of Firefighters

1750 New York Ave., NW

Washington D.C. 20006

202-824-1511

On Mar 16, 2020, at 3:23 PM, Schaitberger Harold <iaffhasgp@iaff.org> wrote:

Please see the attached memorandum, which is also included in the body of this email.

DATE: March 16, 2020

TO: Edward A. Kelly, General Secretary-Treasurer

FROM: Harold A. Schaitberger, General President

CC: District Vice-Presidents
Trustees
Executive Group
Doug Steele, General Counsel

SUBJECT: Contracts and Invoicing Requirements

As General President of the IAFF, the IAFF Constitution and By-Laws reserves to me the right and duty to “execute such contracts and agreements on behalf of the Association as are necessary for proper discharge of its business.” In light of the BDO contract, which had never been executed by me (or even presented to me) and the fact that I have never been presented with any contract, letter of engagement, or retainer pertaining to Gordon Feinblatt LLC, Nelson Mullins, and undoubtedly other vendors and consultants, I am hereby requiring you to provide me with a copy of **all** contracts, agreements, letters of engagement or any similar arrangement executed by you or your staff on behalf of the IAFF since you assumed the office of General Secretary-Treasurer in 2016. This request is not limited to contracts, agreements, letters of engagement or similar arrangements residing on the IAFF servers, or maintained in IAFF files, but also specifically includes any such documents exchanged through private email addresses.

In addition, our IAFF Constitution and By-Laws mandates that, together with the General Secretary-Treasurer, I am to “sign all orders and checks of the Association which in [my] judgment are lawfully and properly drawn.” Effective immediately, you must end the practice of paying **any** invoices, vendors, consultants or other bills without first forwarding the same to my office for approval through ReQlogic. You are not authorized to issue any checks bearing my electronic signature unless such payments have first been approved by my office, *with the exception of employee payroll and recurring monthly benefits paid pursuant to the Employee Pension Plan, Staff Benefit Plan, or the Officers Unqualified Retirement Plan.*

This email and any attachments are for the exclusive and confidential use of the intended recipient. It may contain information that is protected, privileged or confidential, and would not be disseminated, distributed or copied to persons not authorized to receive such information. If you are not the intended

BF 005 - Financial Delegated Authorities Policy**EFFECTIVE DATE: November 2014****POLICY:**

This policy is the authority and discretion to commit IAFF funds, and the subsequent payment for goods and services purchased in the course of IAFF operations. This policy is an integral part of the IAFF's wider model of financial governance.

1. PURPOSE

To provide a framework of financial delegated authority within which the International Association of Fire Fighters and its subsidiaries (the "IAFF") can effectively manage and safeguard its financial resources.

The establishment of a robust financial delegated authority framework is necessary to ensure consistency of practices across the organization, and to prevent situations where mishandling of funds can arise.

A sound internal control environment requires that only authorized personnel or their approved designees approve operating expenditures at the IAFF.

The IAFF relies on these internal control measures to ensure that:

- Only legitimate and appropriate transactions are executed and recorded
- Transactions are executed as intended, and in accordance with IAFF policy and relevant financial, legal, and contractual requirements
- Errors are detected prior to execution.

2. ORGANIZATION SCOPE

This is an organization wide policy and shall apply to all staff members of the IAFF and its subsidiaries.

3. DEFINITIONS

For purposes of this policy, unless otherwise stated, the following definitions shall apply:

Approved Budget	The current or any supplementary or additional budget approved by the Executive Board. The budgets reflect expenditure targets by major cost center/division.
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Delegated Authority	The granting of power to a staff member to act on behalf of one or more others, for an agreed purpose
Operating Expenditure	Also known as "OPEX". Expenditure incurred in the course of day-to-day IAFF operations.
Purchase	A transaction involving release of IAFF funds in exchange for goods or services.
ReQlogic	Automated procurement/invoice approval system.
Staff:	Any person employed with the IAFF on a permanent basis (including full and part-time).

4. TITLES ADDRESSED BY THIS POLICY

General President ("GP")
 General Secretary-Treasurer ("GST")
 Chief of Staff ("COS")
 Chief of Operations ("COO")
 Assistants to the General President ("AGP")
 Assistants to the General Secretary-Treasurer ("AGST")
 Executive Assistant to the GP/GST
 Executive Assistant to the COS/COO
 Directors
 Deputy Directors

5. AUTOMATED APPROVAL SYSTEM

The IAFF currently utilizes an automated, web-based procurement and invoice approval system (ReQlogic). Vouchers are entered/initiated by staff and routed to the appropriate individual(s) for approval and subsequent processing by the accounting department. No vouchers/invoices should be submitted to the accounting department manually.

All appropriate documentation should be uploaded electronically and appended to the voucher in ReQlogic to permit proper review.

6. DELEGATION OF APPROVAL AUTHORITY

An individual with approval authority (Approver) may temporarily delegate their financial approval authority to another employee (peer OR up any number of levels, per Policy) if he or she will be away from the office and will be unable to respond to notifications for the approval of financial (invoice) documents. Approval authority may **not** be delegated to an individual with a lower level of approval authority.

A temporary delegation of financial approval authority must have a defined START and END date. The temporary delegation must be either extended or rescinded if the Approver's return occurs earlier or later than originally expected.

A permanent delegation of financial approval is **not** permitted.

The General President and General Secretary-Treasurer may delegate their approval authority to their Executive Assistants.

Approvers must ensure that:

- Purchase requisitions, purchasing card transactions, and supplier invoices are not split in order to circumvent approval limit requirements as defined later in this document.
- Sufficient documentation exists to substantiate a transaction.
- Items that should be reviewed/confirmed include, but are not limited to:
 - invoice date
 - invoice amount
 - vendor
 - budget line charged
 - description
- Transactions are only approved after determining that the goods and/or services have been received or completed to satisfaction.
- A delegated approver receives appropriate instruction and training, and reviews transactions for completeness and accuracy.

7. APPROVAL LEVELS OF AUTHORITY

Levels of approval authority are defined:

Position	Approval Limit
General President/General Secretary-Treasurer	Unlimited
Chief of Staff/Chief of Operations	\$ 500,000
Executive Assistant to the GP/GST*	\$ 50,000
Assistants to the GP/GST	\$ 50,000
Executive Assistant to the COS/COO*	\$ 10,000
Directors	\$ 10,000
Deputy Directors	\$ 5,000

** Note: Executive Assistants to the GP/GST and Executive Assistants to the COS/COO may exceed stated limits above if higher approval authority is assigned through a delegation of authority by the General President or General Secretary-Treasurer, or Chief of Staff or Chief of Operations, as appropriate.*

The Executive Assistant to the GP may assign their delegated authority in their absence to the Chief of Staff, and Executive Assistant to the GST may assign their delegated authority in their absence to the Chief of Operations.

Should both the Chief of Staff and Executive Assistant to the GP be out of the office on leave, then the Executive Assistant to the GP (who has been delegated approval authority by the General President) may delegate that approval authority to the Comptroller.

Should both the Chief of Operations and Executive Assistant to the GST be out of the office on leave, then the Executive Assistant to the GST (who has been delegated approval authority by the General Secretary-Treasurer) may delegate that approval authority to the Comptroller.

PURPOSE:

This policy define the limits of authority designated to specified positions of responsibility within the IAFF and establishes the types and maximum amount of expenses that may be approved by individuals.

CANCELLATION:**REFERENCE:**

November 2014, GP-GST policy meeting notes
June 2012, Minutes #184, Page 27



45097



Status
Processed

Voucher Nbr
0000000000131665

Total Amount
259,249.66

Description
afclio nov 2014 health bill active

Vendor
TEMP006170

Requester
**TTHOMPSON
Tonya Thompson**

Invoice Date
11/1/2014

Invoice Nbr
NOV 2014 ACTIVE

Company
**IAFF
IAFF**

Routing Policy
**DEPT-GST
DO NOT USE Routing for Departments under GST**

Business Purpose

Vendor Remit Address

Notes

General Notes / Voucher Notes

Attachments

AFLCIO NOV 2014ACTIVE BILL.pdf active nov2014 excel.xls

Summary		Details		Routing		Status	
Step Nbr	Reviewer Name	Action taken	Delegated To	Reviewer Comments	Date	Time	
1	Warren May	Routing step approved			10/29/2014	10:08 AM	
2	Jim Lee	Routing step approved		Approved from mobile interface	10/29/2014	2:56 PM	
3	Thomas Miller	Routing step auto-forwarded by delegation	Teri Byrnes		10/29/2014	2:56 PM	
3	Teri Byrnes	Routing step approved			10/29/2014	4:10 PM	
4	Peter Gorman	Routing step approved			10/29/2014	4:14 PM	
5	Harold Schaitberger	Routing step auto-forwarded by delegation	Teresa Valenzuela		10/29/2014	4:14 PM	
5	Teresa Valenzuela	Routing step approved			10/29/2014	4:42 PM	

Vendor Invoice Entry



Document Nbr

45643



Status Processed	Voucher Nbr 0000000000132128	Description Afl-Cio Dec 2014 active bill	Vendor TEMP006170	Requester TTHOMPSON Tonya Thompson
Total Amount 260,874.73		Invoice Date 12/1/2014	Invoice Nbr Dec 2014 Active	Company IAFF IAFF
		Business Purpose	Vendor Remit Address	Routing Policy APPROVAL LEVEL - GST Routing for Departments under GST

Notes

General Notes / Voucher Notes

Attachments

AFLCIO Dec 2014 active bill.pdf Dec 2014 Active excel.xls

Summary		Details		Routing		Status	
Step Nbr	Reviewer Name	Action taken	Delegated To	Reviewer Comments	Date	Time	
1	Warren May	Routing step approved			11/25/2014	10:43 AM	
2	Jim Lee	Routing step approved		Approved from mobile interface	11/26/2014	9:43 AM	



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS®

HAROLD A. SCHAITBERGER
General President

EDWARD A. KELLY
General Secretary-Treasurer

19 March 2020

MEMORANDUM FOR RECORD

SUBJECT: OPEIU Local 2 Agreement signed on 15 October 2018

1. I, Mathew L. Golsteyn, did not participate in nor was knowledgeable of negotiations with OPEIU Local 2 that produced the agreement (see encl. 1) signed by the General President, Harold A. Schaitberger, on 15 October 2018. Specifically:

- a. I was not physically present nor asked to attend negotiations leading to the agreement.
- b. I was not physically present nor asked to attend meetings with management to prepare for negotiations.
- c. I was not physically present nor asked to attend the signing of the agreement.
- d. I was not asked to provide advice or analysis in preparation for management meetings or negotiations.
- e. I was not aware of the negotiations nor was I aware of any attempt to make me aware that negotiations were beginning or ongoing.

2. My first knowledge of negotiations between the IAFF and OPEIU Local 2 came from a phone call with the General Secretary Treasurer, Edward A. Kelly. On that call, the General Secretary Treasurer informed me that he learned that Mr. Schaitberger had completed an agreement with OPEIU Local 2 which would cover the IAFF through the 2020 Convention and provide a 2.5 percent pay increase for FY2019 and FY2020. Mr. Kelly also told me that he was similarly unaware that negotiations were taking place.

3. I am aware that the General President has made statements to the Executive Board indicating that I participated in and/or was present at negotiations with OPEIU Local 2 leading to the agreement referenced in this memorandum. I unequivocally reject the accuracy of that statement and am unable to ascertain the basis for those statements.

4. The statements made here are true and reflect the facts to the best of my knowledge and recollection.

1 Encl
OPEIU Agreement

Mathew L. Golsteyn
Chief of Operations
International Association of Fire Fighters



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS®

HAROLD A. SCHAITBERGER
General President

EDWARD A. KELLY
General Secretary-Treasurer

AGREEMENT TO EXTEND COLLECTIVE BARGAINING AGREEMENT (CBA) BETWEEN THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTES (IAFF) AND OPEIU – LOCAL 2 (LOCAL 2)

This Agreement established between the IAFF and Local 2, extends the October 1, 2016 – September 30, 2018 CBA through September 30, 2020, as follows:

- 1) All Local 2 employees who are actively employed by the IAFF on October 1, 2018, will receive a 2.50% increase to their base salary (in effect on September 30, 2018), effective October 1, 2018;
- 2) All Local 2 employees who are actively employed by the IAFF on October 1, 2019, will receive a 2.50% increase to their base salary (in effect on September 30, 2019), effective October 1, 2019;
- 3) All other terms, conditions, provisions, and requirements of the October 1, 2016 – September 30, 2018 CBA are continued through September 30, 2020, in whole, without any changes.

Signed, this 15TH day of October, 2018:

Harold A. Schaitberger
General President
International Association of Fire Fighters

Dan Dyer
President
OPEIU – Local 2

Ian Stublarec
Shop Steward
OPEU – Local 2



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS®

HAROLD A. SCHAITBERGER
General President

EDWARD A. KELLY
General Secretary-Treasurer

19 March 2020

MEMORANDUM FOR RECORD

SUBJECT: Conflict of Interest with BDO

1. BDO is the 5th largest accounting firm in the world. My brother in-law, Michael Ruck, is one of nearly 7000 partners in this firm. Given the complexity of the challenges facing IAFF financial operations and health, I asked the General Secretary Treasurer, Edward A. Kelly, if he wanted me to reach out to Mr. Ruck for a referral within the firm. After receiving the authorization to proceed, I contacted Mr. Ruck who subsequently referred me to two other BDO partners to begin discussions about our situation and how they could assist.
2. I, Mathew L. Golsteyn, have not engaged in any activity nor was knowledgeable of any activity that could be construed or perceived as a conflict of interest with BDO. Specifically:
 - a. Mr. Ruck did not participate in the BDO engagement at any time and the IAFF was not billed for any activity attributable to Mr. Ruck.
 - b. I never asked to have Mr. Ruck assigned to the engagement at any time.
 - c. Mr. Ruck specializes in tax law and is based in Pittsburg, PA; his area of expertise and geographic location precluded his participation in the engagement even if his participation was desired.
 - d. I do not have any shared business or financial interests with Mr. Ruck in any capacity.
 - e. I did not receive any compensation, monetary or otherwise, as a result of my relationship with Mr. Ruck and the subsequent engagement with BDO.
3. I am aware that the General President has made statements to the Executive Board that my actions indicated the presence of a conflict of interest based on my initial contact with Mr. Ruck. I unequivocally reject the accuracy of that statement and am unable to ascertain the basis for those statements.
4. The statements made here are true and reflect the facts to the best of my knowledge and recollection.

Mathew L. Golsteyn
Chief of Operations
International Association of Fire Fighters



Tel: 703-893-0600
Fax: 703-893-2766
www.bdo.com

8401 Greensboro Drive, Suite 800
McLean, VA 22102

March 18, 2020

International Association of Firefighters
1750 New York Ave NW #300
Washington, DC 20006

To whom it may concern:

BDO USA, LLP was engaged on March 19, 2018 to perform an operational assessment of the International Association of Firefighters (IAFF). I served as the engagement partner overseeing the project and its deliverables. Our engagement was completed under the AICPA's guidance for non-attest services. This guidance, in part, discusses the required independence of both the firm and engagement professionals serving our clients.

The purpose of our engagement was an operational assessment of the internal controls of the IAFF. Accordingly, the purpose and scope of BDO's engagement was to assist in strategic planning, conducting an operational review, assessing the efficiency of its organizational structure, and providing internal control improvement recommendations. Accordingly, BDO identified the following processes as essential to the success of IAFF's mission:

- Accounts Payable
- Departmental Budget vs. Actuals
- Interfund/Intercompany Transfers
- Payroll
- Pension Contributions
- Self-Funded Health Insurance Contributions

In order to execute our engagement, BDO held discussions to understand key processes, controls, roles and responsibilities as they pertain to the selected review areas; conducted analysis of controls procedures related to identified review areas; provided control improvement recommendations to improve current internal control procedures; and, provided recommendations on current organizational structure and an assessment of current staffing levels. BDO's report included approximately 40 findings and recommendations with corresponding control deficiencies at the high to moderately high level. BDO's review was not an investigation and did not include investigative procedures including e-discovery, fraud analytics, and forensic accounting, nor team members from our fraud analytics practice. Rather, BDO identified control risks and deficiencies which, if not remedied, could put the organization at risk for waste, fraud, and/or abuse.

On March 12, 2020, during a meeting with IAFF GST Edward Kelly, COO Matthew Golsteyn and other relevant financial personnel of the IAFF, I became aware of a familial relationship between Mr. Golsteyn and an individual who works at BDO. While Mr. Golsteyn did relay his name and office location during our meeting, I do not recall either except that I've had no interaction with the person or his office during my tenure with BDO.

BDO is the fifth largest accounting and consulting firm globally with over 6,700 partners and 88,000 personnel. In the US, we provide services to approximately 4,000 nonprofit organizations. I serve as the national leader of the Nonprofit and Education Practice and lead for the firm's Nonprofit Advisory practice. My team and I serve only tax-exempt organizations and specialize in

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



the unique environments in which nonprofit organizations operate. Toward that end, professional standards require that both I and my team operate in an unbiased manner. Our professional observations and recommendations are further required to be unbiased and are based upon best practices and frameworks for the nonprofit sector.

As part of our engagement process and in accordance with the AICPA requirements, I performed a "Conflict Check" prior to accepting our engagement with the IAFF. Under this process, all BDO personnel must respond to the check if he/she has a relationship which would impair our independence under the AICPA guidelines. A familial relationship by a partner or employee of the firm to a non-publicly traded client does not necessarily impair independence as mandated by the AICPA guidelines. If he/she a) has no economic interest in the client, b) is not a member of management or the board of the organization, and c) is not involved in the client engagement; BDO's independence is not impaired. Accordingly, upon receiving no responses, it was deemed that BDO met the strict independence requirements of the AICPA.

It has been a tremendous pleasure to serve the IAFF, its critical mission, and its brave and vital members. Our thanks to all IAFF leadership and staff for their transparency, collaboration and dedication throughout the assessment processes. Should you have any further questions, please do not hesitate to contact me by phone at (703) 963-4275 or via email at awilson@bdo.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrea Wilson". The signature is fluid and cursive.

Andrea Wilson
Partner
BDO USA, LLP



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 Fax: 202-644-5401
 www.bdo.com

799 9th Street N.W., Suite 710
 Washington, DC 20001

March 19, 2018

Mr. Mathew Golsteyn
 Chief of Operations
 International Association of Fire Fighters
 750 New York Avenue, NW Suite 300
 Washington, DC 20006-5395

Re: Operational Review

Dear Mr. Golsteyn:

BDO USA, LLP, a Delaware limited liability partnership (“BDO” or “we”), is pleased to have the opportunity to provide professional advisory services to the **International Association of Fire Fighters** (the “Client”) in the above-referenced matter. This engagement letter (the “Agreement”), including all attachments hereto, all serve to confirm our understanding of the services requested, and the terms and conditions of our engagement.

Description of Services

BDO shall provide the services described on Attachment A hereto (the “Services”), which Services may be modified upon our mutual written agreement (email shall suffice).

This Agreement shall also be governed by the terms and conditions set forth in Attachment B and Attachment C.

Staffing; Fees and Expenses

Our fees for this engagement will be billed at the following hourly rates for the professionals set forth below or in accordance with Attachment C. We also will bill Client for reasonable out-of-pocket expenses and our internal charges for certain support activities. Our fees are not contingent upon the final results and we do not warrant or predict results or final developments in this matter.

Title	Hourly Rates*
Partner	\$675
Managing Director/Director	\$495 - \$595
Senior Manager	\$465
Manager	\$395
Senior Associate	\$360
Associate	\$195 - \$260

**Billing rates are subject to firm-wide adjustment as of July 1st.*

Invoices will be rendered on a monthly basis for all Services. Payment of our invoices is due upon receipt. All invoices will be final after 30 days unless Client notifies us in writing of any dispute. Invoices that are unpaid thirty (30) days past the invoice date are deemed delinquent and we reserve the



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right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If fees are not paid in a timely manner, then we reserve the right to suspend our Services, withhold delivery of any deliverables, or withdraw from this engagement entirely. If any collection action is required, Client agrees to reimburse us for our costs of collection, including attorneys' fees.


Prior to commencing work, Client agrees to send us a retainer, which will be applied to the final billing. Any remaining retainer balance at the completion of this engagement will be refunded promptly. For this matter, we believe a retainer of \$0.00 is appropriate. Please confirm with us once the retainer has been paid either by check to: BDO USA, LLP, P.O. Box 642743, Pittsburgh, Pennsylvania 15264-2742 or by wire transfer to the following account:

Receiving Bank: PNC Bank, N.A.
Location: Pittsburgh, Pennsylvania
ABA: #031207607
Credit To: BDO USA, LLP
Account: #8013580178
SWIFT Code: PNCC US 33

Very truly yours,

BDO USA, LLP


By: _____
Name: Eric Shirk
Title: Principal


By: _____
Name: Andrea Wilson
Title: Principal

ACKNOWLEDGED AND AGREED TO:

International Association of Firefighters

By: 
Name: Mr. Mathew Golsteyn
Title: Chief of Operations

3/5/18
Date



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Attachment A

UNDERSTANDING OF THE MATTER

DESCRIPTION OF SERVICES

We anticipate that our professional advisory services might include, but not be limited to, the following: (1) provide advisory services to the company by performing an operational review and assessment. (2) discussions with you or those designated by you to assist us in the understanding of key processes, controls, and claims asserted in this matter; (3) preservation of electronically stored information; (4) analysis and tests of controls of electronically stored information and/or relevant documents and files; and (5) facilitation of electronically stored information into a document review environment. In addition, we may provide other ad-hoc professional services as requested by you during the course of our engagement. The professional services that we provide will be tailored to your specific needs and a work plan for coverage will be agreed upon by both parties and include such areas as finance, procurement, grants management and estimating.

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BDO-IAFF 000003



Attachment B

TERMS AND CONDITIONS

1. Term and Termination. This Agreement shall terminate on the later of three (3) years from the date hereof or on the completion of the Services. Each party shall have the right to terminate this Agreement at any time by giving written notice to the other party not less than 30 days before the effective date of termination. In addition, BDO may terminate this Agreement immediately if BDO reasonably determines that it is unable to perform the Services in accordance with applicable laws, regulations or professional standards. If the Agreement is terminated, the Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination.
2. Indemnification and Limitation of Liability. As the Services are intended for the Client and not third parties, the Client agrees to release, indemnify and hold harmless BDO and its members, partners, employees, contractors, agents and affiliates (collectively "BDO Group") from and against any and all third-party claims, liabilities, or expenses relating to the Services (collectively, the "Claims") in contract, statute, or tort. BDO Group shall not be liable to the Client for any claims relating to the Services for an aggregate amount in excess of the fees paid by the Client to BDO for the services giving rise to the claim during the twelve months preceding the date of the claim, except to the extent finally determined to have resulted from BDO Group's gross negligence or intentional misconduct. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to the Agreement.
3. Third-Parties and Use. All Services hereunder shall be solely for the use and benefit of the parties hereto. This engagement does not create privity between BDO and any person or party other than the parties hereto, and is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.
4. Ownership of Work Papers. The work papers prepared pursuant to this Agreement (i.e. BDO's internal documentation to substantiate the Services) are the property of BDO. Such work papers constitute confidential, proprietary and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.
5. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage the services of independent contractors, including independent BDO Alliance USA members (a nationwide association of independently-owned local and regional accounting, consulting and service firms), members of the international BDO network of independent member firms ("Member Firms") or affiliates of BDO (each, a "Subcontractor") without the Client's prior consent. If such subcontract or assignment is made, the Client agrees that, unless the Client contracts directly with Subcontractor, all of the applicable Terms and Conditions shall apply to Subcontractor. BDO agrees that it shall not permit Subcontractor to perform any work relating to the Services until Subcontractor agrees to be bound by the applicable Terms and Conditions of the Agreement. BDO further agrees that it will remain primarily responsible for the Services, unless the Client and BDO agree otherwise, and BDO will supervise the work of Subcontractor to ensure that the work performed relating to the Services is in accordance with applicable professional standards. From time to time, and depending on the circumstances, a Subcontractor located in other countries may participate in the Services, and, in some cases, BDO may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of the Client's home country, BDO requires Subcontractor to agree to maintain the confidentiality of the Client's information and observe BDO's policies concerning any confidential client information that BDO provides to Subcontractors. Client agrees that Client shall bring no Claims whether in contract, statute or tort (including, without limitation, negligence) against any Member Firm that is a Subcontractor in any way arising from, in respect of or in connection with the Services or this Agreement, except to the extent finally judicially determined to have resulted from the gross negligence or intentional misconduct of such Member Firm. A Member Firm that is a Subcontractor may enforce any limitations or exclusions of liability available to BDO under this Agreement.



The Client may not assign this Agreement without our prior written consent, except to a party that acquires substantially all of the Client's assets and goodwill.

6. Confidentiality. Each of the parties hereto shall treat and keep any and all of the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature that is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement and all information provided pursuant to this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If disclosure is required pursuant to subsection (d) above, the Disclosing Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide prior written notice thereof to allow the other party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy any and all of the Confidential Information except for (i) copies retained in work paper files retained to comply with a party's professional or legal obligations and (ii) such Confidential Information located on electronic back-up tapes (in accordance with the Receiving Party's normal data back-up procedures) where such tapes are not easily accessible to Receiving Party's employees or partners.

It is our understanding that Protected Health Information ("PHI") or other information protected by the Health Insurance Portability and Accountability Act, as amended from time to time ("HIPAA") or other regulations will not be disclosed to us. To the extent that BDO is to have access to such PHI, the parties shall execute a HIPAA Business Associate Addendum.

7. Data and Information. BDO shall be entitled to reasonably rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by the Client and its representatives shall be complete and, to the best of the Client's knowledge, accurate and have not been altered. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. Conflicts of Interest. BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts of interest arise or become known to us that, in our judgment, would impair our ability to perform objectively. Additionally, our engagement by Client on this matter will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in Section 6 (Confidentiality), BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment determines that such disclosure is required in connection with BDO's provision of litigation support services and related services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act as arbitrators in post-acquisition disputes or act as expert witnesses.

9. Dispute Resolution; Claims. Any dispute or claim between the parties arising out of or relating to the Agreement or a breach of this Agreement, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud and disputes regarding attorney fees and/or costs charged under this Agreement (except to the extent provided below) shall be submitted to binding arbitration before the American Arbitration Association, and subject to the Commercial Arbitration Rules. The arbitration proceeding shall take place in the city in which the BDO office providing the majority of the Services involved is located, unless



the parties agree in writing to a different location. The arbitration shall be governed by the provisions of the laws of the State of New York (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of such state shall be applied without reference to conflicts of law rules. The parties shall bear their own legal fees and costs for all claims. The arbitration proceedings shall be confidential. Each party acknowledges that by agreeing to this Arbitration provision, it is giving up the right to litigate claims against the other party, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. Each party acknowledges that it has read and understands this arbitration provision, and that it voluntarily agrees to binding arbitration.

No claim or action arising out of or relating to this Agreement or the Services hereunder may be brought by either party hereto (i) more than 24 months after the claiming party first knows or has reason to know that the claim or cause of action has accrued, or (ii) more than 60 months following the completion of the Services to which the claim relates. This paragraph will shorten, but in no event extend, any otherwise legally applicable period of limitations on such claims.

10. **Power and Authority.** Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

11. **Subpoenas.** If the Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request of or legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with the Client, Client agrees to compensate us for all time BDO expends in connection with such response, at our regular rates, and to reimburse BDO for all related out-of-pocket costs (including outside lawyer fees) that we incur.

12. **Email Communications.** BDO disclaims and waives, and the Client releases BDO from, any and all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

Any drafts or calculations that BDO sends to Client prior to preparation of any final customized report should be viewed as preliminary.

13. **External Computing Options.** If, at the Client's request, BDO agrees to use certain external commercial services, including but not limited to services for cloud storage, remote control, and/or file sharing options (collectively "**External Computing Options**"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO disclaims and waives, and the Client releases BDO from, any and all liability arising out of or related to the use of such External Computing Options.

14. **Electronic Transmissions.** This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

15. **Severability.** If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.



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16. Independent Contractor. BDO is providing the Services hereunder as an independent contractor. BDO's obligations herein are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor the Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

17. Independence. To the extent applicable to the Services, in order for BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with the Client regarding the Services. The Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of the Client. However, BDO will provide advice and recommendations to assist management of the Client in performing its functions and fulfilling its responsibilities. The Client agrees that it shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

The services are limited to those outlined herein. We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as making management decisions or performing management functions. Client must make all decisions with regard to our recommendations. By signing this Agreement, Client acknowledges Client's acceptance of these responsibilities.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that Client has with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that Client informs us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.]

18. Entire Agreement. This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

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BDO-IAFF 000007



ATTACHMENT C

FORENSIC TECHNOLOGY SERVICE PROVISIONS

To the extent the Services involve forensic technology, the following provisions shall also apply to the Services:

1. Indemnification and Limit of Liability. As part of the Services contemplated herein, BDO may perform Services that involve imaging workstations, servers or other data storage devices that are in the Client's possession (the "Imaging Services"). The Client agrees that such Imaging Services could result in hardware, software or data loss or destruction. The Client agrees to release, indemnify and hold harmless the BDO Group for any claims, liabilities, or expenses incurred in connection with any hardware, software or data loss or destruction.

To the extent BDO performs Services that involve copying commercial, confidential and/or personal information of the Client and/or individual(s) and transferring that information outside the country of origin for review, processing, copying and storage, the Client agrees that it is responsible for ensuring that any such transfer, review, processing, copying and storage complies with any applicable law, rule or regulation worldwide, and that the Client is responsible for providing any notice or obtaining any consent, required under any applicable law, rule or regulation worldwide. The Client agrees to release, indemnify and hold harmless the BDO Group for any claims, liabilities, or expenses incurred in connection with the transfer, review, processing, copying and storage of confidential and/or personal information of the Client and/or individual.]

2. Shipment of Materials. The Client authorizes BDO to ship electronic and/or paper-based materials via USPS, FedEx, UPS or other similar carrier. BDO shall take all necessary precautions to enclose such materials in the proper, sealed evidence containers and to ensure that the materials are properly packed to prevent damage from normal handling. In the event that materials are lost by the carrier, BDO will file a claim on the appropriate party's behalf and seek appropriate remedies; however, BDO will not be held responsible for the loss of the shipment while the package is in the carrier's possession.
3. Data Hosting. To the extent that BDO provides data-hosting services to Client, or Counsel, as applicable, fees for monthly hosting and user access will be assessed at the rates identified within this document. The full monthly volume and rate will be assessed at the start of each calendar month, or at the last day of the calendar month for Services that start in the middle of a billing cycle. BDO will bill in full monthly increments with no proration for partial service periods.
4. Document Storage Charges. As part of the Services, BDO will store electronic data in our evidence vault/evidence lab, data processing servers, and forensic servers at no charge throughout the active phase of the engagement. The engagement is deemed to have become inactive when BDO is no longer invoicing for services. BDO will continue to retain electronic data until the Client indicates that we should return or destroy it. Data being stored by BDO will be invoiced on a monthly, quarterly, or yearly basis, based on the general technology pricing sheets attached hereto.
5. Proprietary Software. To the extent that the Client wishes to make use of BDO's Tristan self-collection device(s) (the "Device"), the following will apply:
 - (a) BDO owns Devices on which are resident certain software programs either owned by or licensed to BDO for its exclusive use ("Software"). BDO deploys the Device to forensically retrieve and capture electronically stored information. The foregoing described process is known as "Tristan," and is a patent-pending device/process, for which all appropriate rights are held by BDO.



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- (b) Per Client's instructions, BDO shall deliver a Device, together with requisite hardware, step-by-step instructions for the use of the Device and access to a help desk to assist in the use of the Device. The user shall attach one Device to one desktop or laptop computer, running the Microsoft Windows platform, and follow the instructions provided with the Device for the forensic retrieval of the data residing on that computer.
- (c) Within not more than ten (10) days after the date the Device is shipped, the Client shall facilitate the return of the Device containing the retrieved data to BDO in the pre-addressed courier package provided by BDO. At such time the Client directs BDO, but within not more than six (6) months after the date the Device is shipped, BDO shall process the retrieved data. If BDO does not receive a direction from the Client to process the data within six (6) months after the date the Device is shipped, BDO is relieved of any obligation to process the data as well as any obligation to maintain the Device or the data thereon.
- (d) The Client agrees that BDO and its third-party vendors and licensors own and shall continue to own the entire right, title, and interest in and to all proprietary rights to the Device, the Software and Tristan, including without limitation any and all copyrights, trademarks, trade secrets and patent attributed thereto, including modifications and enhancements. Nothing in this Agreement shall be construed as transferring to the Client or any other user any of the proprietary rights owned by BDO or its third party vendors or its licensors. The Client or any other user is granted the right to use the Device with only a single computer legally used by the Client or other necessary parties. The Client or any other user may not sell, license or otherwise transfer or use the Device or the Software to any other person. The Client or any other user agrees that it shall not tamper with the Device or seek to reverse engineer any Software. The Client is prohibited from copying any of the contents of the Device to any type of media without prior written consent by BDO.

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GENERAL TECHNOLOGY PRICING

BDO is pleased to provide the following agreed upon pricing. Pricing is subject to scope determination regarding each specific matter.

Forensic Data Collection Services	
Forensic Hard Drive Imaging	<ul style="list-style-type: none"> •1 to 250 GB @ \$250 per drive + media •251 to 500 GB @ \$500 per drive + media •500+ GB @ \$750 per drive + media
Other Data Collection Activities	<ul style="list-style-type: none"> •Data mapping, structured data reporting and/or extraction from database-driven applications @ \$350 to \$525 per hour •Onsite network or targeted data collection @ \$295 per hour •Thumb drive (under 32 GB), CD, DVD or similar media @ \$150 per item
Mobile Device Imaging	<ul style="list-style-type: none"> •Smart Phone, iPad and similar mobile devices @ \$695 per device •Mobile device reporting and forensic analysis @ \$295 per hour
Remote Data Collection	<ul style="list-style-type: none"> •Tristan (1 to 250 GB) @ \$500 per device •Tristan (251 to 500 GB) @ \$750 per device •Tristan (501+ GB) @ \$850 per device •Tristan+ (1 to 250 GB) @ \$695 per device •Tristan+ (251 to 500 GB) @ \$895 per device •Tristan+ (501 to 1 TB) @ \$995 per device
Hourly Services	
Forensic Analysis Services	<ul style="list-style-type: none"> •Sr. Forensic Analyst @ \$350 to \$450 per hour •Forensic Technician @ \$295 per hour •iNformer Fixed Fee @ \$2,950 per drive
Project Management, Review Management & Technical Services	<ul style="list-style-type: none"> •Consulting @ \$350 to \$525 per hour •Expert Testimony @ \$650 per hour •Project/Review Management @ \$250 per hour •Technical Time & Custom Reporting @ \$250 per hour •Travel Time @ 50% of hourly rate



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GENERAL TECHNOLOGY PRICING

BDO is pleased to provide the following agreed upon pricing. Pricing is subject to scope determination regarding each specific matter.

Data Ingestion & Processing Services	
Data Ingestion & Processing - (Import)	<ul style="list-style-type: none"> •101 GB to 1 TB @ \$90 per GB •1 to 2 TB @ \$85 per GB •2 to 3 TB @ \$80 per GB •3+ TB @ \$50 per GB
Data Upload - (Export)	<ul style="list-style-type: none"> •Upload to kCura Relativity @ \$295 per GB •Upload to kCura Relativity (with Analytics) @ \$395 per GB
Data Hosting Services	
Relativity Data Hosting	<ul style="list-style-type: none"> • 1 to 100 GB @ \$30 per GB, per month • 101 to 200 GB @ \$25 per GB, per month • 201 to 300 GB @ \$20 per GB, per month • 301 to 400 GB @ \$15 per GB, per month • 401 to 500 GB @ \$10 per GB, per month • 501+ GB @ \$7 per GB, per month
Relativity User Access	<ul style="list-style-type: none"> • \$100 per user, per month
Data Archiving, Storage, & Media	
Original Media Storage	<ul style="list-style-type: none"> • \$25 per item, per month (\$250 minimum) • Storage of data on forensic, staging & processing servers @ \$2.50 per GB, per month (\$250 minimum) • Near-line kCura Relativity data storage @ \$7.50 per GB, per month (\$250 minimum)
Shipping	<ul style="list-style-type: none"> • Domestic @ \$68.50 per package • International @ cost + duties and customs
Media	<ul style="list-style-type: none"> • Hard drive (no enclosure) @ \$125 per drive • Hard drive (with USB enclosure) @ \$250 per drive • CD or DVD @ \$49 per disc • Thumb (under 16 GB) @ \$95 per drive

Kelly, Edward

From: Weber, Ryan
Sent: Thursday, March 19, 2020 10:53 AM
To: Griffin, Corrine; Hay, Ariana; Grimes, Jamie; Kelly, Edward
Subject: FW: Contract routing in Reqlogic

Following the below request, Dave verbally informed us that he would be creating the Contract app in Office 365.

From: Weber, Ryan
Sent: Tuesday, January 29, 2019 9:08 AM
To: Bernard, David <dbernard@iaff.org>
Cc: Zack Jeffrey A. <jzack@iaff.org>; Golsteyn, Mathew <MGolsteyn@iaff.org>
Subject: Contract routing in Reqlogic

Dave-

I won't be able to make the meeting today, and wanted to let you know that I opened a ticket with Reqlogic just to explore our options. The *easiest* option they presented is that users go to the same spot they input IAFF invoices, and we put in a user-defined field that indicates they are submitting a Contract instead of an Invoice. I like the idea of using our Vendor database to drive the contract selections, and think this simple tweak wouldn't be too tough on the users & approvers. So if we wanted a quick fix, it's available.

Ryan Weber
AGST/Comptroller
International Association of Fire Fighters
1750 New York Ave, NW
Washington, DC 20006
202-824-9305 (office)

Bank & CC Fees

Actnumst	Actnumst (c..	Fiscal Year					
		2014	2015	2016	2017	2018	2019
1000-581-00-0	General-US	140,992	189,495	172,921	144,744	91,104	65,079
1000-581-00-1	General-CA	10,311	17,719	18,928	19,763	9,937	7,590
1019-581-00-0	SMART					4,238	11,020
Grand Total		151,303	207,213	191,848	164,507	105,279	83,689

1101 ENTERPRISE DRIVE
ROYERSFORD, PENNSYLVANIA 19468
TOLL FREE: 800.934.3453
www.ironmountain.com



11 March 2020

International Association For Fire Fighters
Jamie Grimes
202-824-1515
jgrimes@iaff.org

To Whom It May Concern,

I am writing you concerning the recent inquiry in reference to water damaged boxes for Iron Mountain Account M1969. This letter is to confirm that we have no record of any inventory for account M1969 having been destroyed due to water damage. If you have any questions or require further assistance, we can be reached at 800-934-3453. Thank you for choosing Iron Mountain. Have a wonderful day.



UnionTrack® Proposal

Created for:

International Association of Firefighters

IAFF SMART



Dated: March 22, 2017

This proposal includes data that shall not be disclosed outside the IAFF and shall not be duplicated, used, or disclosed, in whole or in part, for any purpose other than to evaluate this proposal. If, however, a contract is awarded to UnionTrack as a result of, or in connection with, the submission of this data, IAFF shall have the right to duplicate, use or disclose the data to the extent provided in the resulting contract. This restriction does not limit the IAFF's right to use information contained in this data if it is obtained from another source without restriction. The restricted data subject is contained in all sheets of this proposal.

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Executive Summary

UnionTrack, Inc., the leading provider of software solutions for trade and labor unions, founder has successfully developed and deployed customized union membership management systems for over 18 years.

Having worked closely with large and small unions in membership-driven, officer led environments, UnionTrack has become experts in the union business processes. UnionTrack provides leading solutions for functional processes such as dues collections (per-capita tax, check offs and direct payment models), membership communication and engagement, understanding Union structures, collective bargaining and National activities. Our primary goal in this proposal is to provide a platform that connects the entire IAFF organization structure, provide an engaging communication platform that connects each member to the organization and provide a safe and secure platform to collect dues, political and charitable contributions to include FIREPAC and the MDA.

UnionTrack prides itself on understanding the union landscape in its entirety, and streamlining organizational processes to improve productivity and reduce redundancies. We also understand that each union has unique business processes and requirements, and therefore no one solution fits all clients. The result of this understanding is that there is simply no off-the-shelf software package, but a combination of software, process enhancements, communications, IT systems and best practices that have proven effective that actively support nearly 1 million union members.

As part of our long history with unions, we are proud to have supported these organizations at their headquarters, districts, and locals.

UnionTrack will accomplish the project using our union staff and our proven development methodology which allows us to guarantee that we will deliver the solution on time and on budget; just as we have done for all our clients.

We appreciate your consideration and look forward to working with the IAFF and contributing to the continued success of your organization.

IAFF SMART – Project POC and Objectives

IAFF Point of Contract (POC)

The IAFF will assign a **primary point of contact (POC)** for communications for this entire project and the UnionTrack personnel will coordinate all meetings, deliverables, deadlines through the designated POC.

IAFF SMART Platform

The IAFF SMART Platform will be focused to support Local Officers and Members alike providing each a streamlined, responsive, relevant, and searchable set of content driven by their respective connection, or role(s), with the IAFF.

Primary Objective of the platform is to effectively communicate, establish and maintain a connection, and collect data, dues and information about each Member of the IAFF.

Other stated core objectives include the following:

IAFF Connected – What that means to a visitor of the IAFF SMART

UnionTrack will work with the designated IAFF staff to identify the key elements of the IAFF SMART platform such as: what is the vision? what information is to be made available? what features and functions will be presented to an authorized user?

Some Key Points in this new design will be the focus on the perspective of the connected user (Me) e.g. a Local Secretary, a Member, a Local President:

Make Me Feel At Home

Once logged in utilize User Centric Navigation that focuses on their needs, what is important and relevant to them. The site will be structured to engage the user and provide a structure so they can quickly get to the information that is most commonly searched or accessed.

Don't Let Me Get Lost

Setup everything from the landing page to deep content in a manner that does not separate the user browsing from the core content of the site. Good navigation will help the user not just get around, but will help to become and continue to be engaged.

Help Me Find the Information

Follow Search Engine Optimization (SEO) best practices, and provide the user a site search capability to quickly find and access what they are looking for using common key words.

Don't Confuse Me

Use clean, uncluttered layouts to communicate the value of the IAFF, and engage the user by keeping them informed, seeking their opinions, sharing key facts surrounding today's professional firefighter, e.g. economic, and wage information.

Don't Throw Me for a Loop

Utilize consistent page elements, fonts, typefaces, color, layouts. Ensure strict adherence to Section 508 compliance standards and to ensure no black text on red background nor red text on black background.

Help Your Members Transact Their Business

Setup the presentation of information that is designed to make a user stay awhile by providing value. What are the top 10 reasons a specific type of user will visit the platform? Use good, relevant content that is written in plain English and specifically written to be viewed on the Web.

Show Me People Like Me

Use real photos of IAFF Members, using relevant RSS feeds and connections to provide real-time information which is constantly being updated.

Let Me Share Your Knowledge

Integrate with Social Media and content sharing tools so that as information is published it can be rapidly and uniformly pushed to all Social Media. Setup real-time SMS (Text Alerts) and allow the user to not just opt into the Text Alert, but identify topics of interest that they want to be informed about. Provide two-way text support, e.g.:

I will be attending the Board Meeting on Tuesday (Reply 1 for Yes and 2 for No)

The site will then aggregate the responses... meaning 12 texts were sent, and there were 11 replies... the 3 No's were: Jeff, Tina and Bill...

Secondary purpose of the two-way texting is to effectively survey and solicit opinions

I rise in support of/I am against this action/bill/legislation.

Help Me Support from You

Include on-line commerce that supports all forms of payments, e.g. credit card, direct debits, PayPal, electronic check. Provide the user a way to pay: per capita tax, dues, fees, fines, and PAC and fundraising contributions.

Go Where I Go

The IAFF SMART will be designed to embrace mobile and desktop/laptop experience for all devices with responsive designs and interactions.

IAFF SMART Platform

Communicate

The IAFF SMART Platform will provide the following communication capabilities:

Allow information to be published and pushed based on two key factors: the individual's title and/or role and the organization to which they are attached. An example would be the IAFF Communications Director could publish information to all the HQ, Districts, States, and Locals and Members. A State President would be able to publish to all Locals within their state or province jurisdiction. A Local President would be able to publish to all Members of their respective Local.

Configured to push information directly to the IAFF Social Media Sites (Facebook, Twitter, and Instagram).

Support tagging the information into content categories or indicatives so that each Member may define within their profile their topics and interests (Opting In to receive the information).

MEMBER PROFILE - Allow information to be pushed out via e-mail, form letter, and texting which will also be driven by preferences established by a Member within their profile.

LEGAL - Provide a means to present the appropriate legal terms and agreements that the IAFF deems necessary and a means for a member to attest the accuracy of the data they are providing and their understanding of the use of the Platform.

Connect

The IAFF SMART Platform will provide the following Member connection capabilities:

Looking up, editing, updating all Member specific information (e.g. name, address, phone, e-mail, gender, DOB, status, key dates, Local affiliation, District)

Looking up specific employment information (e.g. employer, station, rank, shift, date of hire/termination, employer ID number)

Looking up the Collective Bargaining Agreement (CBA) that the member is employed under, being able to review the CBA instantly on-line (via **PDF**).

Looking up the Member's political information (e.g. party affiliation, legislative and congressional district, voter registration status, voting history) (**IAFF will provide source database**).

Looking up if Member is named within a grievance or disciplinary action, and the ability to track, manage, report, ensure adherence to timelines, communicate and effectively represent the Member.

Looking up a Member's events, training and activities (e.g. Local meeting attendance, ALTS, PEP and other events, delegate at an IAFF Convention, received specific training, holds specific certifications).

Looking up a Member's engagement with the IAFF, following and/or contributing to social media, surveys and opinions responded to (including response), call to action responses (write to congress) [**Finding the IAFF Champions**].

Utilizing a direct data feed from the **IAFF GIS System** – provide geo-location information about the Member’s home and work address.

The IAFF SMART Platform will provide the following Officer connection capabilities:

EVENTS - Register, sign-up and pay for Meetings and Events including (ALTS, PEP, and the IAFF Convention)

CONNECT - Produce and conduct surveys and opinions using letter, e-mail and two-way texting

BOARD MINUTES - Look up and post new Board Meeting Minutes

FORM 990 - Provide on-line assistance and facilitate filing the appropriate IRS Form 990

Collect

The IAFF SMART Platform will provide the IAFF Member the following payment capabilities:

Using the preexisting IAFF HQ Merchant account:

DUES - A Member can register, and pay either one-time Dues or setup automatic monthly dues payments

FIREPAC - A Member can register, and contribute either one-time FIREPAC or setup automatic monthly contributions

CHARITY – Once a Local has identified and setup their charity(s), A Member can register, and contribute either one-time charitable or setup automatic monthly contributions to one or more charities.

MDA - A Member can register, and contribute either one-time Fill the Boot or setup automatic monthly contributions to the MDA.

IAFF SMART Specific System Features

Members

- Load all current and former member data from the IAFF IMIS Membership System
- Track the contact information of Union members
 - Name and multiple addresses, e-mail, phone, etc.
 - Additional member demographics
- Store data for each member
 - Unique member card number
 - Employee ID Number (EIN)
 - Member type, classification, and status
 - Union organization (Local Affiliate) members belong to
 - Member's employer, location of employment, and occupation
 - Contract or agreement the member works under (if any)
 - Dues type, wage and work level, and salary details (if available)
- Record years of service for recognition purposes
- Log Union positions held by members
- Store electronic documents associated with members and keep notes as necessary
- View change history, which is a consolidated list of changes made to the member record over time
- Produce change history reports, detailing member record evolution
- Find members effortlessly using the member query
- Manage Union membership type codes, classification codes, status codes, and occupations
- Generate a directory (much like a common phone book) listing member contact details
- Run data discrepancy reports to see where possible holes are in member data
- Produce labels, communicate via standard mail, send e-mail in bulk to targeted members or integrate with external mass marketing solutions
- Update undeliverable e-mail addresses in bulk

Member Roster Change Integration with IAFF International's IMIS System

- Produce an export file from UnionTrack detailing all member roster changes made during a specified period that can be mapped with and loaded into the IMIS system. Further develop this capability to ensure the IAFF SMART Platform and the IAFF IMIS System seamlessly communicate and provide a single version of the truth.

Member Dues

- Store dues package details that include dues factors and rates broken down by membership type.
- Store electronic documents associated with dues packages and keep notes as necessary.
- Manage member dues accounts.
 - View account history including billings and payments over life of membership/referral

- o Split or transfer payments
- o Un-apply payments and mold distributions
- Find dues accounts effortlessly using the dues account query.
- Generate on demand billings.
- Electronically process employer dues deduction 'check-off' receipts from employers.
- Split or merge pending daily check-off receipts.
- Process manual check off data.
- Review dues exceptions and easily manage unmatched dues payments, so they can be billed and processed.
- Process dues payments in bulk on a schedule or on demand.
- Manage and post dues distributions
- Assess late fees for member dues
- Create member targeted letters (such as refunds, missing dues, etc.)

Member Communications

- Allows for mass letter creation and printing, document archiving to each member record, and a note for historical purposes.
- Takes advantage of MS Word bookmark functionality, using a common list of known member-related field options.
- Bulk email and bulk texting integration with union's email and SMS providers, including document archiving to each member record and a note for historical purposes

Contracts / Agreements

- Store contract/agreement information, to include multiple periods of time covered by the contract/agreement.
- List related employers and view active members covered.
- Find contracts/agreements effortlessly using the contract/agreement query.
- Store electronic documents associated with contracts/agreements and keep notes as necessary.

Grievances and Claims

The system consists of two major components, Workflow Management and Case Management.

Workflow Management

- Multiple workflows can be set up and tied to different contracts/agreements. Workflows can be easily copied across agreements and adjusted as necessary.
- A step in a workflow can be configured to have multiple outcomes, and each outcome can lead to multiple steps. Every outcome/next step combination can be assigned a deadline.
- Each step of a workflow can be configured to capture any amount of information relevant to a step in a case progression. Information collected can be set to required or optional.

Case Management

- The Case Wizard walks a user through entering the required information for setting up a case in the system, based on the logic configured in the workflow. The end user does not need

knowledge of the workflow setup – they simply will be presented with a series of data-entry screens collecting the required information.

- Once a case has been entered, it can be progressed based on the rules of its workflow. The user simply sets an outcome and a completed date for the current step and enters any information relevant to that step. The system will then automatically generate a new step based on the outcome, with a deadline derived from the workflow.
- Any supporting documents can be uploaded into the system and can be viewed by anyone with access to the case.
- A case can be tied to one or more members in an organization, and can be accessed from the Membership component of UnionTrack.

Notifications/Reporting

- Custom querying allows you to filter a list of cases by any criteria that you want, including any information collected at any step of case progression. Once filtered, the list of cases can be exported into a spreadsheet for further manipulation.
- PDFs can be generated that contain all information collected during case progression.
- Weekly notifications go out to end-users and administrators alerted of overdue and upcoming deadlines.
- Custom aggregate reports can be built to summarize important information such as settlement amounts paid out over time.

Content Management System & Secure Member Portal

- Setup uniform Template
- Configure Communicate, Connect and Collect features
- Integrate with SunTrust (First Data) Clover Merchant Account
- HTML5 and CSS3 compatible
- Full JavaScript support
- Spellcheck
- Member portal will include the following elements:
 - Member profile information (address, phone, email) which can be edited by the member.
 - Dues account status
 - Ability to set up one-time or recurring dues payments via credit card or bank ACH
 - Ability to set up one-time or recurring FIREPAC contributions via credit card or bank ACH
 - Ability to set up one-time or recurring charitable contributions via credit card or bank ACH

Statistics

- High-value data is available real-time and in historic snapshots, with an interface that provides flexibility and depth.
- Multiple drill downs allow for historical data trending and analysis.

Reports

- Include zooming, paging, and archiving capabilities.
- Exportable to raw data formats (such as XLS) or PDF.

- Easily e-mailed out of the system as PDF attachments.
- Standardized formats across the application.

Security

- Application security has three layers.
 - o Database access begins with Microsoft SQL Server, where a SQL account or domain account must first exist.
 - o Functional security throughout the application is role-based. The experience is tailored to meet the needs of each role, while removing unnecessary clutter from view.
 - o Member records are accessed organizationally.
- Sensitive data, such as SSN, can be hidden or masked and restricted on a user level.
- Administrative interface allows for certain users to maintain user accounts and user rights.

Alerts

- Application based notification system built-in.
 - o System generated actionable alerts with “go” feature
 - o Flag important records or records that require work or attention.
 - o Assign to other users.
 - o Project for future notification.
 - o Dismissible once completed.

IAFF SMART PLATFORM CONNECTIONS

UnionTrack will assist the IAFF Staff in connecting the numerous supporting sites to the IAFF SMART to improve the user experience, implement single-sign on, and utilize best practices for publishing information once and having the fresh content pushed to the supporting websites and/or services.



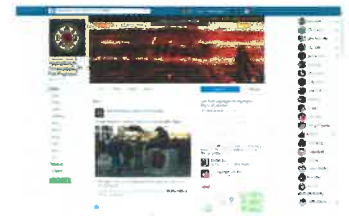
IAFF Website



IAFF Connect Website



IAFF Twitter Page



IAFF Facebook Page

Secure Connection

The IAFF has two new initiatives that further support their members: one being a contract with an outside vendor to provide support services to those members impacted by PTSD; the second contract is with a vendor to provide support services to those members who are battling cancer.

UnionTrack will assist the IAFF Staff by providing a HIPAA Compliant Secure Web Connection that will provide the respective vendor with a member's status using an automated secure data store that will be refreshed daily and available to the vendor 24/7.

SEO page improvements

- Improve Page Title Content (goal: 65 characters)
- Improve H1 tag structure
- Improve H1 tag content
- Meta keyword additions (7-8 comma-separated words max)
- Meta Description additions (less than 156 characters)

Platform Design

- Open-up the page design a bit to make use of larger screens
- Image refresh, larger header brand area at full size
- Streamline navigation
- Improve primary action area design
- Monitor analytics and work with IAFF Staff on improving conversion rates
- Work with IAFF Staff and provide metrics to determine where drop-offs of new visitors occur, and how to improve those barriers to increase conversions.

Mobile user Experience Enhancements

- File size optimization to improve page load on mobile devices
- Improve mobile and tablet responsive layouts to take advantage of increased mobile usage

Improve Analytics

- Look at enabling deeper analytics to glean more information about visitors to enable us to constantly monitor and improve and react to underperforming areas of the site
- Enable Demographic tracking
- Enable Interest tracking
- Set conversion goals as part of analytics
- Use Analytics data to improve SEO keywords and page titles (Analytics show 50% of your visitors already know you and enter your URL directly. How about the other 50%? They are split between Organic Search engines 42%, other site referrals 7%, and Social Media 0.15%.)

Platform Parallel Process

As the IAFF SMART Platform is being configured, developed, tested and up to its deployment, and to continue building upon both the momentum, acceptance, user experience and meeting critical needs UnionTrack will assist the IAFF in onboarding Locals to the existing IAFF Connect Portal. Per the Project Plan Specific Locals have been identified and will be contacted as appropriate to the timeline and to meet both existing needs and Local Affiliate requests.

During the months of July, August and December, the IAFF will identify a single target Local or State Association so that we have a complete representation of all Districts in place by October 1st, 2017.

The goal of this process is to gain a better understanding of the challenges each District faces and to increase awareness, Local Officer adoption 'buy-in', and provide a roadmap to the rollout which will begin on April 1st, 2018.

UnionTrack will work closely with the IAFF POC to ensure that HQ Staff are informed and connected and Systems are configured securely and uniformly to ensure continuity of operations and fidelity of the data transferred to and from IMIS.

Staff Training on IAFF SMART

UnionTrack will provide training to the designated IAFF personnel on all aspects of the UnionTrack[®] (IAFF SMART), and this training shall include: security, administration, maintenance, software updates, and day-to-day functional use of UnionTrack[®] (IAFF).

The training will be provided by UnionTrack via webinar in training sessions at the direction of the IAFF, and will be performed per mutually agreed upon schedule. The sessions will last for 1 hour and will include time for questions, answers and the individual attendee may attend more than one session.

UnionTrack will work with the IAFF to establish a training schedule that affords the Local Officers an opportunity to attend at least one-training session.

These sessions will be conducted using Join.Me and a Conference Bridge (provided by UnionTrack) and the IAFF attendees will have a suitable Windows pc/laptop, adequate internet connection, and a phone to participate in the training sessions. The Windows pc/laptop will be running either Windows 7 or Windows 10, and the IAFF attendee will have the proper permissions to install application on their respective equipment.

Platform Development Process

Per the Project Plan, UnionTrack will deploy the IAFF SMART Platform in a test environment to designated users on a schedule of 1st and 2nd drafts (alpha and beta releases) with testing, and additional features and functions included beginning with the base platform on October 1, 2017. The IAFF POC will provide a list to UnionTrack of all designated users for the test group. UnionTrack will publish a 2nd draft (beta release) of the platform on December 1, 2017.

A feedback process will be established; a help desk team will be formed and in place at UnionTrack to support the functional testing, navigation, security, and operation of the IAFF SMART Platform.

Project Plan and Deliverables

Project Plan

UnionTrack provides the following project plan which takes into consideration holidays, weekends, and known vacations of UnionTrack employees. This plan will be modified during the course of the contract to adjust for such events as IAFF staff vacations, travel dates and sick days. Specific meeting(s) will be mutually scheduled and agreed upon giving IAFF and UnionTrack the opportunity to ensure the appropriate personnel are available and have sufficient time to prepare for the meeting(s).

Task Name	Start	Finish
IAFF SMART	Mon 4/3/17	Mon 4/2/18
Meetings	Mon 4/3/17	Wed 4/18/18
Monthly Meeting	Thu 5/25/17	Wed 4/18/18
Monthly Meeting 1	Thu 5/25/17	Thu 5/25/17
Monthly Meeting 2	Thu 6/29/17	Thu 6/29/17
Monthly Meeting 3	Thu 7/27/17	Thu 7/27/17
Monthly Meeting 4	Thu 8/24/17	Thu 8/24/17
Monthly Meeting 5	Thu 9/28/17	Thu 9/28/17
Monthly Meeting 6	Thu 10/26/17	Thu 10/26/17
Monthly Meeting 7	Thu 11/30/17	Thu 11/30/17
Monthly Meeting 8	Thu 12/21/17	Thu 12/21/17
Monthly Meeting 9	Thu 1/25/18	Thu 1/25/18
Monthly Meeting 10	Thu 2/22/18	Thu 2/22/18
Monthly Meeting 11	Thu 3/22/18	Thu 3/22/18
Weekly Meeting	Mon 4/3/17	Mon 4/2/18
Weekly Meeting 1	Mon 4/3/17	Mon 4/3/17
Weekly Meeting 2	Mon 4/10/17	Mon 4/10/17
Weekly Meeting 3	Mon 4/17/17	Mon 4/17/17
Weekly Meeting 4	Mon 4/24/17	Mon 4/24/17
Weekly Meeting 5	Mon 5/1/17	Mon 5/1/17
Weekly Meeting 6	Mon 5/8/17	Mon 5/8/17
Weekly Meeting 7	Mon 5/15/17	Mon 5/15/17
Weekly Meeting 8	Mon 5/22/17	Mon 5/22/17
Weekly Meeting 9	Tue 5/30/17	Tue 5/30/17
Weekly Meeting 10	Mon 6/5/17	Mon 6/5/17
Weekly Meeting 11	Mon 6/12/17	Mon 6/12/17
Weekly Meeting 12	Mon 6/19/17	Mon 6/19/17
Weekly Meeting 13	Mon 6/26/17	Mon 6/26/17
Weekly Meeting 14	Mon 7/3/17	Mon 7/3/17
Weekly Meeting 15	Mon 7/10/17	Mon 7/10/17
Weekly Meeting 16	Mon 7/17/17	Mon 7/17/17

Weekly Meeting 17	Mon 7/24/17	Mon 7/24/17
Weekly Meeting 18	Mon 7/31/17	Mon 7/31/17
Weekly Meeting 19	Mon 8/7/17	Mon 8/7/17
Weekly Meeting 20	Mon 8/14/17	Mon 8/14/17
Weekly Meeting 21	Mon 8/21/17	Mon 8/21/17
Weekly Meeting 22	Mon 8/28/17	Mon 8/28/17
Weekly Meeting 23	Tue 9/5/17	Tue 9/5/17
Weekly Meeting 24	Mon 9/11/17	Mon 9/11/17
Weekly Meeting 25	Mon 9/18/17	Mon 9/18/17
Weekly Meeting 26	Mon 9/25/17	Mon 9/25/17
Weekly Meeting 27	Mon 10/2/17	Mon 10/2/17
Weekly Meeting 28	Mon 10/9/17	Mon 10/9/17
Weekly Meeting 29	Mon 10/16/17	Mon 10/16/17
Weekly Meeting 30	Mon 10/23/17	Mon 10/23/17
Weekly Meeting 31	Mon 10/30/17	Mon 10/30/17
Weekly Meeting 32	Mon 11/6/17	Mon 11/6/17
Weekly Meeting 33	Mon 11/13/17	Mon 11/13/17
Weekly Meeting 34	Mon 11/20/17	Mon 11/20/17
Weekly Meeting 35	Mon 11/27/17	Mon 11/27/17
Weekly Meeting 36	Mon 12/4/17	Mon 12/4/17
Weekly Meeting 37	Mon 12/11/17	Mon 12/11/17
Weekly Meeting 38	Mon 12/18/17	Mon 12/18/17
Weekly Meeting 39	Mon 1/8/18	Mon 1/8/18
Weekly Meeting 40	Mon 1/15/18	Mon 1/15/18
Weekly Meeting 41	Mon 1/22/18	Mon 1/22/18
Weekly Meeting 42	Mon 1/29/18	Mon 1/29/18
Weekly Meeting 43	Mon 2/5/18	Mon 2/5/18
Weekly Meeting 44	Mon 2/12/18	Mon 2/12/18
Weekly Meeting 45	Mon 2/19/18	Mon 2/19/18
Weekly Meeting 46	Mon 2/26/18	Mon 2/26/18
Weekly Meeting 47	Mon 3/5/18	Mon 3/5/18
Weekly Meeting 48	Mon 3/12/18	Mon 3/12/18
Weekly Meeting 49	Mon 3/19/18	Mon 3/19/18
Weekly Meeting 50	Mon 3/26/18	Mon 3/26/18
Weekly Meeting 51	Mon 4/2/18	Mon 4/2/18
Board Meeting	Wed 6/14/17	Thu 2/15/18
Mid-June Board Meeting Update	Wed 6/14/17	Wed 6/14/17
Mid-September Board Meeting Update	Thu 9/14/17	Thu 9/14/17
Mid-February Board Meeting Update	Thu 2/15/18	Thu 2/15/18
IAFF SMART Milestones	Mon 4/3/17	Fri 3/30/18
Kickoff Meeting	Mon 4/3/17	Mon 4/3/17

April Milestone Deliverables	Wed 4/5/17	Fri 4/28/17
Onboard Council Bluffs IA IAFF Local 5	Wed 4/5/17	Fri 4/7/17
Onboard Hickory NC IAFF Local 2653	Wed 4/5/17	Fri 4/7/17
Onboard Jefferson County KY IAFF Local 3972	Wed 4/5/17	Fri 4/7/17
Onboard Winchester VA IAFF Local 3401	Wed 4/5/17	Fri 4/7/17
Dues Payment Connection	Wed 4/5/17	Fri 4/7/17
FIREPAC Contributions Connection	Wed 4/5/17	Mon 4/17/17
Fundraising Contributions Connection	Tue 4/18/17	Fri 4/28/17
May Milestone Deliverables	Wed 4/5/17	Mon 5/1/17
IMIS Direct Integration - IAFF Connect	Wed 4/5/17	Mon 5/1/17
June Milestone Deliverables	Fri 5/26/17	Fri 6/2/17
Onboard Memphis IAFF Local 1784	Fri 5/26/17	Fri 6/2/17
July Milestone Deliverables	Mon 7/3/17	Mon 7/31/17
MDA - Fill the Boot - Connection Rollout	Mon 7/3/17	Mon 7/3/17
IAFF District Local Onboard 1st Group	Mon 7/3/17	Mon 7/31/17
August Milestone Deliverables	Thu 7/27/17	Wed 8/30/17
Onboard Calgary IAFF Local 255	Thu 7/27/17	Wed 8/2/17
IAFF District Local Onboard 2nd Group	Wed 8/2/17	Wed 8/30/17
September Milestone Deliverables	Fri 9/1/17	Fri 9/29/17
IAFF District Local Onboard 3rd Group	Fri 9/1/17	Fri 9/29/17
October Milestone Deliverables	Mon 10/2/17	Thu 11/30/17
1st Draft IAFF HQ Dashboard IAFF SMART	Mon 10/2/17	Thu 11/30/17
1st Draft Trustee Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft DVP Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft State President Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft State Secretary Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft State Treasurer Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft Local President Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft Local Secretary Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft Local Treasurer Dashboard	Mon 10/2/17	Thu 11/30/17
1st Draft Member Dashboard	Mon 10/2/17	Thu 11/30/17
December Milestone Deliverables	Fri 12/1/17	Fri 1/26/18
2nd Draft IAFF HQ Dashboard IAFF SMART	Fri 12/1/17	Fri 1/26/18
2nd Draft Trustee Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft DVP Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft State President Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft State Secretary Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft State Treasurer Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft Local President Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft Local Secretary Dashboard	Fri 12/1/17	Fri 1/26/18
2nd Draft Local Treasurer Dashboard	Fri 12/1/17	Fri 1/26/18

2nd Draft Member Dashboard	Fri 12/1/17	Fri 1/26/18
March Milestone Deliverables	Mon 1/29/18	Fri 3/30/18
Complete IAFF HQ Dashboard IAFF SMART	Mon 1/29/18	Fri 3/30/18
Completed Trustee Dashboard	Mon 1/29/18	Fri 3/30/18
Completed DVP Dashboard	Mon 1/29/18	Fri 3/30/18
Completed State President Dashboard	Mon 1/29/18	Fri 3/30/18
Completed State Secretary Dashboard	Mon 1/29/18	Fri 3/30/18
Completed State Treasurer Dashboard	Mon 1/29/18	Fri 3/30/18
Completed Local President Dashboard	Mon 1/29/18	Fri 3/30/18
Completed Local Secretary Dashboard	Mon 1/29/18	Fri 3/30/18
Completed Local Treasurer Dashboard	Mon 1/29/18	Fri 3/30/18
Completed Member Dashboard	Mon 1/29/18	Fri 3/30/18
IAFF SMART Go-Live	Fri 3/30/18	Fri 3/30/18

Proposal

Implementation Schedule and Timetable

In our experience, timely communication is key to keeping the project on schedule. As requirements are refined, delays can occur. UnionTrack may also encounter unexpected technical challenges that cause a deliverable delay. These issues are manageable if both the client and UnionTrack set reasonable expectations and communicate clearly and quickly.

Since the project is a collaborative effort, the client and UnionTrack have a responsibility to respond to each other's inquiries within **two (2)** business days in order to avoid project delays.

Meetings

Throughout the implementation process, UnionTrack will deliver to IAFF iterative versions of the website for testing and approval. Each time a new version is released to IAFF, UnionTrack will hold a meeting with the impacted stakeholders. It is imperative that these meetings be scheduled and attended by all of the impacted stakeholders. UnionTrack will provide a minimum of three (3) days advance notice for any such meetings.

Deliverables, Scheduling, and Staffing

Status Reports

Weekly status reports will provide updates on the project schedule and will describe work completed, work planned, action items, and new or outstanding issues. If the need for any additional information arises, it will be mutually agreed upon once the project is initiated. The objective will be to maintain an accurate picture of the project status and provide IAFF with timely information needed to make informed management decisions.

UnionTrack will also respond to actions the IAFF management may want to take as a result of changes to the plan that may impact project delivery. UnionTrack will attend any relevant meetings as directed by IAFF. UnionTrack reserves the right to call a management meeting to clarify issues or resolve problems.

Scheduling

UnionTrack will use Microsoft Project to handle project scheduling and timing. Microsoft Project is a powerful, flexible project management tool that controls simple or complex projects. It will help schedule and track all our activities so that we can stay on top of the project's progress.

We will provide IAFF with updated project schedules as part of the weekly status reports.

Staffing

During the project, UnionTrack may require additional personnel or sub-contractors to support this contract. UnionTrack will submit in writing the reason for a change in personnel or the use of a sub-contractor and will provide résumés and/or a company profile to the IAFF. IAFF has the right to refuse a proposed change based on an individual's or a company's lack of experience to perform a specified task.

Proposed Project Manager

Ken Green, President, founded UnionTrack, Inc. in 2014. Mr. Green is instrumental in organizing, leading, and managing the design and development teams for UnionTrack and Prestige applications. He has been successful in customer and project management for over 20 years. He has been involved in several international labor union application development projects for over 20 years and has extensive knowledge of the business practices and processes of membership organizations. Mr. Green is a Microsoft Certified Systems Engineer/Microsoft Certified Trainer and holds numerous hardware manufacturers' certifications.

Proposed Chief Architect

Pat Fallon, team member since 2014, has spent over 25 years leading large scale software development and infrastructure projects from requirements analysis through deployment. Mr. Fallon has worked across various verticals including marketing, retail, medical and labor markets providing innovative solutions to address specific customer needs. With a strong understanding of the current technologies he is able to architect modern, compliant and secure systems for UnionTrack clients.

Proposed Operations Manager

Todd Del Priore, joined the UnionTrack team in July of 2016. For more than 25 years, he played a central role in overseeing business operations supporting a wide range of programs for federal agencies, including Department of Justice (DoJ), Department of Labor (DoL), Department of State (DoS), Office of Naval Research (ONR), and U.S. Navy Naval Air Systems Command (NAVAIR). Earlier in his career, he served as a computer system analyst, senior computer scientist, program manager, director and Vice President. At UnionTrack, his leadership role includes overseeing ongoing business operations to include Strategy, Vision and Leadership. He holds a BS in Mathematics & Computer Science and a Minor in Business Administration from Washington College.

Proposed Senior Developer

Matt Flynn, is a team member since inception. Mr. Flynn has experience in authoring requirement documents, developing client/server and Web applications, and testing and deployment. He has over 12 years' experience in application development, database design, and data migration. Mr. Flynn is also well versed in Crystal Reports development and application integration. He holds a BA in Sociology from the University of Maryland.

Proposed Lead System Engineer

Chris Nee, is a team member since inception. Mr. Nee is responsible for the management and support of several large accounts. He is responsible for installing, configuring, and upgrading user workstations, system servers, and supporting network infrastructure. Mr. Nee is a Microsoft Certified Systems

Engineer with over 16 years' experience in systems support. He holds a BS in Business and Finance from Mount Saint Mary's College.

Proposed Lead Graphic and Web Designer

Neil Mackey, has been a team member since inception. Mr. Mackey has an extensive background in corporate graphical design and production. He has considerable experience in interface and visual design for application and Web site development. He is currently involved in supporting various customers' Web designs and content management using UnionTrack®. Mr. Mackey has more than 16 years of experience in interface, visual, and document design. He holds a BA in Print Journalism from Pennsylvania State University.

Cost Proposal

Service Fees

Item	Item Description	Category	Qty.	Cost	Total
A.	Implementation	Consulting	1	\$1,000,000	\$1,000,000
	Total Cost				\$1,000,000

Service Fee and Terms

Payment Schedule

UnionTrack will invoice the IAFF International for an initial payment of \$250,000 upon contract signing. UnionTrack will submit an Invoice in accordance with the following schedule:

Payment Due*	Payment
April 1, 2017	\$ 250,000.00
May 1, 2017	\$ 50,000.00
June 1, 2017	\$ 50,000.00
July 1, 2017	\$ 50,000.00
August 1, 2017	\$ 50,000.00
September 1, 2017	\$ 50,000.00
October 1, 2017	\$ 50,000.00
November 1, 2017	\$ 50,000.00
December 1, 2017	\$ 50,000.00
January 1, 2018	\$ 50,000.00
February 1, 2018	\$ 50,000.00
April 1, 2018	\$ 250,000.00
Total	\$ 1,000,000.00

*All Invoices are due upon receipt.

Project Status Meetings


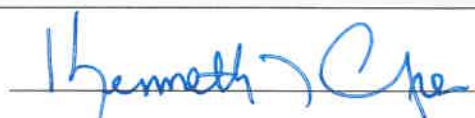
To ensure the Project Timeline is followed and to ensure all project goals are attained, a Monthly Project Status Meeting will be held (the date and time must be mutually agreed upon).

During the Monthly Project Status Meeting, UnionTrack will conduct the meeting and prepare an agenda containing the following:

- Completed tasks
- Current tasks
- Upcoming tasks
- Demonstration of completed functionality
- Challenges needing IAFF assistance
- Project plan review and overall status update

Proposal

This proposal contains all the terms and conditions that have been agreed upon by the parties. This proposal may be changed or amended only by a subsequent writing, which shall be signed by all parties and attached hereto and considered a part hereof.

CLIENT: IAFF		UNIONTRACK, INC.	
By:		By:	
Name:	HAROLD A. SCHATZBERGER	Name:	Ken Green
Title:	GENERAL PRESIDENT	Title:	President
Date:	3-5-17	Date:	4/5/17
Contract Number:			

Address:	1750 New York Avenue, NW Washington, DC 20006 wmay@iaff.org	Address:	UnionTrack, Inc. 3 Research Place Rockville, MD 20850
Telephone:	202.824.1520	Telephone:	301-685-6199
Fax:		Fax:	301-987-5901
e-mail:		e-mail:	kengreen@uniontrack.com

Kelly, Edward

From: Doug Steele <dls@mselaborlaw.com>
Sent: Thursday, March 12, 2020 7:32 PM
To: Kelly, Edward; Schaitberger Harold; #District VPs
Subject: RE: Fiduciary Responsibility

GST –

First, let me begin by stating that pursuant to Article VI, Section 1 of the IAFF CBL, the General President is granted the primary authority to interpret the IAFF CBL, subject only to appeal to the Executive Board or International Convention as provided for in Article XVIII, Sections 4 and 5. That authority would include, of course, the authority to interpret the IAFF CBL in regard to the General Secretary-Treasurer's retention of outside counsel. Having said that, it is my view that the General Secretary-Treasurer does not have independent constitutional authority to retain outside counsel.

The authority and duties of the IAFF General Secretary-Treasurer are established pursuant to Article VI, Section 2 of the IAFF CBL. As you know, the General Secretary-Treasurer's authority and duties encompass the traditional duties of an organization's Treasurer, plus the traditional duties of an organization's Secretary. The executive authority and duties of the IAFF, however, reside with the General President as provided in Article VI, Section 1.

Article VI, Section 2 does not grant to the General Secretary-Treasurer the authority to execute contracts and agreements on behalf of the IAFF, nor does it grant to the General Secretary-Treasurer the authority to retain outside counsel. Further, the authority to make disbursements to cover the expense of operating and administering the business and affairs of the IAFF is held jointly by the General Secretary-Treasurer and the General President, and all such checks must be countersigned by the General President. This would include any payments to outside counsel.

However, it is not merely the absence of explicit authority to retain outside counsel that is determinative in this situation. Rather, pursuant to Article VI, Section 1, the General President has been explicitly granted the authority to "execute such contracts and agreements on behalf of the Association as are necessary for proper discharge of its business," along with the obligation to "submit a copy of all such contracts and agreements to the Executive Board." Further, Article VI, Section 1 of the IAFF CBL explicitly grants to the General President the authority to "employ such legal services as in his/her judgment are necessary for the protection or advancement of the interests of the Association."

Thus, in my opinion, the delegates have explicitly made the decision to vest the General President with authority to retain outside counsel on behalf of the IAFF, and to execute agreements regarding the same, subject to the constitutional oversight of the IAFF Executive Board. The General Secretary-Treasurer has not been granted that constitutional authority.

As this is a follow-up to the discussion during yesterday's Executive Board executive session, I have copied the General President and District Vice Presidents.

Sincerely,

Doug

Douglas L. Steele
McGILLIVARY STEELE ELKIN LLP
IAFF General Counsel

1750 New York Avenue, NW
Vermont Avenue, NW
Phone: (202) 824-1508
Fax: (202) 783-4570

McGILLIVARY STEELE ELKIN LLP Washington, DC 20006
Suite 1000
Washington, DC 20005

1101

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-----Original Message-----

From: Kelly, Edward <edzo@iaff.org>
Sent: Thursday, March 12, 2020 11:31 AM
To: Steele, Douglas <dsteele@iaff.org>
Subject: Fiduciary Responsibility

Doug,

As general counsel, please provide me a written explanation supporting your opinion on how my constitutional authority does not provide for the ability to retain outside counsel to assist me with my fiduciary responsibilities as the association's treasurer?

Edward A. Kelly
General Secretary-Treasurer
International Association of Fire Fighters
1750 New York Ave. NW
Washington D.C. 20006
202-824-1511
IAFF.org



ImageTag, Inc.
1400 E. Southern Avenue, Suite 800
Tampa, AZ 86282

tel. 480.703.8300
fax. 480.751.9400

1.888.8KWIKTAG
sales@kwiktag.com

KwikTag Statement of Work (SOW)

Customer Name: International Association of Fire Fighters (IAFF)

Date: 5/23/2013

Related Quote Date: 5/23/2013

Introduction

This document describes the standard services provided by ImageTag, Inc. personnel to ensure successful implementation of the KwikTag[®] System for your organization. Requirements outside the scope of this document may be available for an additional fee. Unless otherwise contracted, all services will be provided using distance learning, access or web conferencing tools.

ImageTag Inc. Responsibilities

Planning

- Kick-off meeting to define initial schedules, milestones, and contacts

Installation

- Installation
 - Remotely access the customer's network using "GoToAssist" or "GoToMeeting"
 - Review and validate client-installed KwikStart[™] implementation steps and capture devices
 - Customize KwikTag configuration:
 - Configuration for 1 instance of KwikTag (Production Server)
 - Perform initial systems administrative tasks
 - Implement security and access controls for initial set of users
 - Configure, test and train customer's IT staff on up to 3 scanning devices or input mechanisms to the KwikTag Server
 - Dynamics (GP):
 - Install server-based connector component(s)
 - Create mapping and/or network connection to business application
 - Plan rollout of client-based connector components with customer's IT staff
 - Deploy and train on installation of KwikTag Dynamics GP Connectors on up to 3 workstations / Terminal Servers / Citrix Servers
 - Configure KwikTag integration for up to 3 Dynamics GP Companies, training included if there are more companies to be integrated
 - Validate that client has starter kit of supplies (KwikStuff[®]), if ordered
- Testing
 - Test barcode recognition with document set; obtain 99% or highest possible recognition rate for capture device. Adjust capture device settings to meet application requirements for image quality; re-test if required

- Retrieve documents from designated drawers using filtering and global search

Training

ImageTag provides a "train the trainer" experience. We recommend that the session include the "power users" of the system that can then disseminate the information to the remainder of the group. All training is conducted remotely via GoTo Meeting and a typical training session should include no more than 6 users. This quote includes an End User session for roughly 2 hours and 1 video based Admin session. Follow-up to both sessions is available for any additional questions.

System Administration Training

A System Administrator will be provided with a refresher and a review of system changes to the administrator interface via a pre-recorded training webinar. The session is approximately 1.5 hours. Follow up to the training webinar is available for any additional questions.

Session will include:

- User Management & Security
- Sites, Connections, & Drawer Management
- Dynamics integration review
- New client installation
- Backup Options
- Maintenance & Patching

End User Training

End User Training with the System Administrator, Backup, and two Lead Users will be conducted in one session.

Session will include:

- Entering filing instructions (indexing) and tagging
- Document scanning at the capture device and/or other methods
- Search and Retrieval and Viewing methods
- Web client
- Dynamics client

Support and Maintenance and Customer Supportal[®]

ImageTag's Support & Maintenance Agreement provides software updates to the KwikTag software, which will be released from time to time, and support via telephone, email, live chat or web portal.

- Live support is available from 6am to 6pm U.S. Mountain Standard/Arizona time. The online Customer Supportal website is always available, with the exception of brief routine maintenance.
- Terms and conditions for support and maintenance are described in the ImageTag Support & Maintenance Agreement.

Customer Requirements

To ensure a successful implementation, the participation of the customer is critical.

It is extremely important to our customers that we adhere to our agreed upon work schedule. Therefore, any cancellation of scheduled ImageTag Professional Services installation requires a minimum of a one week notice. ImageTag will charge an additional fee of \$2,000 for any scheduled professional services installation cancelled less than one week prior to the scheduled installation.

Your KwikTag System installation requires the involvement of the following people to perform these necessary tasks:

- Point of contact to coordinate the project; ensure that the site is prepared for installation, access to other named resources, etc.
- Information Systems contact to facilitate the following activities:
 - Initial deployment of KwikTag Appliance through the KwikStart implementation steps
 - Access to scanning devices (username/password) to configure scanning to KwikTag
 - Access to workstations with permissions to login and deploy software
 - IP addresses for Mail Server (to be used to relay KwikTag Alerts to KwikTag Users)
 - Mail Server mailbox, POP3 protocol enabled (if scanning to mailbox is the preferred scanning method)
 - Common room (Boardroom or other) with a speakerphone and PC connected to a projector capable of accessing deployed KwikTag software for training purposes
- System Administrator and Backup to care for the system and perform the tasks listed in the training above.
- Two Lead Users to train other users in document management techniques as listed in the training description above. Sessions involving more than one person from your company will be performed once. Should repeat sessions be required, additional charges will apply.

Your KwikTag System installation may also require the involvement and services of your Dynamics implementation business partner/reseller to perform the prerequisite tasks listed below. ImageTag is not responsible for any additional charges from the performance of these or other tasks related to your KwikTag System.

Prerequisites

Your KwikTag System implementation may require the following:

Virtual:

- Customer provided hardware and virtual environment
- Windows Server 2008 R2 license key
- VMWare ESX 4.x or newer or Microsoft Hyper-V on Server 2008 R2 (not VPC or Virtual Server)
- 8GB RAM minimum
- 175GB storage minimum; without documents
- 4 logical processors

GP:

- Dynamics GP Web Services (*Only needed if integrating with KwikTag Workflow*)
- .NET Framework 4.0
- Read/write permissions to the GP client directory for the workstations or Terminal Server

KwikApps™

If you have not purchased a KwikApp or do not have a separate statement of work for additional functionality, your KwikTag System will capture documents through the Dynamics client (which maps the Dynamics data to KwikTag), or through the KwikTag web client by entering data and uploading or scanning the document after index data is complete. Without the purchase of a KwikApp or specific functionality, documents cannot be scanned first or emailed in and you will not have a KwikTag Work Queue or email approval functionality.

Payment Terms

Fees on this quote do not include shipping and handling, or applicable sales, withholding or value-added taxes, for which the buyer is responsible. Shipping and handling will be included on the first invoice.

All fees will be billed upon shipment of KwikTag Solutions software and invoices shall be due and payable within (30) days of the invoice date.

Customer Specific Integration Items

- Customer will be using ReqLogic for Purchase Requisitions along with the embedded KwikTag integration into the ReqLogic system
 - This configuration will be completed by the ReqLogic Implementation Team
- Customer will be integrating with a cloud application, Host Analytics and plans to embed KwikTag code into that application via the ImageTag API Set
 - Customer has purchased our SDK and will be using developers from Host Analytics to complete the integration. As part of the SDK purchase, IAFF will receive 2 hours with our SDK Subject Matter Expert to assist them with what calls to use to complete this integration.

Shayia Belisle
Prepared By

5/23/13
Date

Thomas H Miller
Accepted By

6-5-13
Date

Standard Microsoft Dynamics GP Forms Enabled for KwikTag

Over seventy-five standard GP forms are enabled for KwikTag by default (listed below), and additional forms, both standard and custom, can be mapped for KwikTag for an additional cost.

Financial Management

General Ledger

Transaction Entry
Transaction Entry Zoom (Current)
Transaction Entry (History)
Journal Entry Inquiry
Clearing Entry
Quick Entry Zoom (Current)
Quick Entry Zoom (History)
Batch Entry

Bank Reconciliations

Bank Deposit Entry
Bank Deposit Entry Zoom
Bank Transaction Entry
Bank Transaction Entry Zoom
Bank Transfer Entry
Bank Transfer Entry Zoom
Reconcile Bank Statements
Miscellaneous Check

Payables Management

Payables Payment Zoom
Payables Apply Zoom
Payables Transaction Entry *
Payables Transaction Entry Zoom *
Apply Payables Documents
Payables Batch Entry
Payables manual Payment Entry
Vendor Inquiry
Vendor Maintenance
** Additional Field Mappings:*
Purchases Amount, Freight Amount, Misc
Charges Amount, Tax Amount

Fixed Asset Management

Asset General Information
Asset Inquiry or General

Receivables Management

Invoice Entry
Invoice Inquiry
Receivables Transactions Entry
Customer Maintenance
Customer Inquiry
Customer Payment Summary Inquiry
Cash Receipts Entry
Apply Sales Documents
Cash Receipts Inquiry Zoom
Receivables Transaction Inquiry Zoom

Supply Chain Management

Purchase Order Processing

Purchase Order Entry
Purchase Order Inquiry Zoom
Edit Purchase Order Status
Receiving Transaction Entry
Receiving Transaction Inquiry Zoom
Purchasing Invoice Entry
Purchasing Invoice Inquiry Zoom
Edit Payables Transaction

Sales Order Processing

Sales Transaction Entry
Sales Order Fulfillment
Sales Transaction Inquiry Zoom

Human Resources and Payroll

Employee Maintenance Card

HR Applicant
HR Applicant Costs
HR Applicant Education
HR Applicant Interview Rating
HR Applicant Offers
HR Applicant References
HR Applicant Requisitions
HR Applicant Skills
HR Applicant Tests

HR Applicant User Defined

HR Applicant Work History
Employee Attendance Maintenance
Employee Miscellaneous Benefits
Employee Health Insurance
Employee Life Insurance
Employee Retirement Plans
Employee FMLA
Employee Benefit and Deduction Summary
Employee Discipline

Employee Education

Employee Grievances
Employee I-9 Form
Employee Reviews
Employee Tests
Employee Transfer
Employee State Tax Maintenance (optional)
Employee Tax Maintenance (optional)
Employee Pay Code Maintenance (optional)
Employee Direct Deposit Maintenance (optional)



Solution Price Quote

Expires May 31, 2013

Prepared For: **International Association of Fire Fighters (IAFF)**
Warren May

			End User Price
KwikTag Solution - Perpetual Licensing			\$ 23,895
KwikTag for Microsoft Dynamics GP 2010			
Base Platform including the Appliance Described in this Quote			
Client	Number of MS Dynamics GP 5-User Connector Pack(s)	1	\$ 3,000
Access	Number of CAL(s) / Total Full Users	3	\$ 3,750
Licenses (CALs)	Number of CAL(s) / Connect Users	11	\$ 16,650
		89	Included
<p>The KwikTag Virtual Appliance (VA) is a staged virtual image KwikTag System and SQL ready for a VMWare or MS Hyper-V host. The VA requires a customer-provided Windows Server 2008 R2 license key.</p> <p>KwikTag Dynamics Connector integrates KwikTag with Dynamics for lookups, document associations and indexing, and creation of transactions. Some features of the integration may require KwikApps or workflow.</p>			
KwikTag Standard Features	KwikTag Dynamics GP Connector -Refer to list of GP screens KwikTag-enabled KwikTag Anywhere Web-based Client -Access for non-Dynamics users		
Optional Components	Software Development Kit (SDK)	1	\$ 495 Included
KwikTag Appliance Hardware			\$ -
Hardware Not Applicable as KwikTag Virtual Appliance is to be hosted on customer's hardware.			
KwikTag Support and Maintenance			\$ 5,180
	KwikTag Software Support & Maintenance Agreement (SSA)	1	
	Renewal Date (projected)	6/15/14	Renewal Date for SSA is estimated, based upon the projected installation date.
ImageTag Enterprise Services			\$ 4,500
	Requested Install Date	6/15/13	
	Project Management & Planning		
	System Installation		
	Process Consultation & Training		
Services quoted are based upon the defined Statement of Work (SOW), provided separately. Services outside the SOW may require additional billing.			
KwikStuff Supplies			\$ 243
	KwikBasket - 10	1	
	KwikTag Labels 200-count, 20 Roll Kit w/10 Dispensers	1	
	KwikPaper - 25	1	
Shipping & handling fees are not included in this quote and are the responsibility of the customer.			
Third Party Items, Shipping & Travel Expenses			Unit Extended
	Shipping & Handling will be included on the invoice		
Total			\$ 33,818

Billing Company Name (Printed)

Thomas H Miller

Authorized Signer - I authorize purchase of the listed items and agree to pay in accordance with the terms herein.

All Quotes are in US Dollars. Unless otherwise stated in the SOW, all fees are billed upon software shipment.
 Subject to credit approval, your Dun & Bradstreet number speeds this process.
 International duties and/or taxes are the responsibility of the buyer.

Presented by:
Steven A. Kisiel

Addendum A

Current Contract Dated 11/16/05

International Association of Fire Fighters Employees Pension Fund

International Association of Fire Fighters Staff Pension Fund

This writing defines the terms of the new agreement on fee between Monitoring and Evaluation Services, Inc. (MES) and the International Association of Fire Fighters Employees and Staff Pension Funds. This addendum supercedes any previous understanding and or agreement. Effective January 1, 2013, MES will invoice the Funds, on a quarterly basis, a total of 12 basis points annually. (Market Value X 0.12%)

This fee will be paid in quarterly installments and will be offset (reduced) by any equity commission revenue received by MES at a rate of 50% when MES provides best price execution of security transactions that the investment managers incur in the normal course of fund management.

Either party may terminate this agreement by giving thirty days written notification to the other party. This contract cannot be assigned to another entity without the explicit written agreement of the International Association of Fire Fighters Board of Trustees.

Jack Renck, Vice President
Monitoring and Evaluation Services, Inc.

10-16-13
Date

Thomas H. Miller
Thomas H. Miller, General Secretary-Treasurer
International Association of Fire Fighters

SALES ORDER

international association for fire fighters
1750 New York Ave NW
Washington, DC 20006
United States

Today's Date: **4/27/2015**
 Quote Number: **02-2015-754659.6**

Control Start Date:

Executive Contact
Warren May
Assistant to the General Secretary-Treasurer
wmay@iaff.org
202-824-1520

ADP Sales Associate
Sarah Oscarsson
sarah.oscarsson@adp.com
3012967952

Number of Employees for Payroll processing : 135 on control: **International association for fire fighters**

Monthly Fees	Count	Min	Base	Rate	Monthly Fee	Annual Totals
Workforce Now HR Solutions	135			\$8.00	\$1,080.00	\$12,960.00
Enhanced HR						
Compliance Reporting			HR Compliance Library			
Policy Acknowledgement			Global HR System of Record:			
Employee Development Tracking			- Multiple Language & Currencies			
Custom Fields			- Country Specific Workflows & Processes			
Organization Charting			- Country Specific Custom Fields & Formatting			
Employee and Manager Self Service			ADP Portal with Customized Content			
Paid Time Off Accruals			Access to Mobile Apps			
Enhanced Benefits						
Multiple Benefit Plan Types			ACA Compliance Dashboard			
Flexible Rate Structures			Dependent & Beneficiary Tracking			
Cobra Event Triggers			Employee Open Enrollment			
Notifications & Approvals			Invoice Auditing			
Benefit Plan Creation						

Billing for Essential Time, Benefits, Recruitment, Performance and Compensation Management will begin on the earlier of (i) the date that ADP Product or Service is available for use by the client in a production environment OR (ii) ninety (90) days from the effective date of this agreement.

Sub Total		\$1,080.00	\$12,960.00
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Invoice Details **Unit Fees**

Revenue Neutral Migration to Latest Version of Workforce Now

Carrier Connection Annual Maintenance Fee: 1 Feed - \$250 per year; 2 Feeds - \$500 per year; Over 2 Feeds - \$750 per year

Implementation Fees	Count	One Time Fee
Implementation for Workforce Now HR Solutions	1	\$5,000.00
Standard Health & Welfare Carrier Connection Feed Setups	1	\$1,400.00

Sub Total		\$6,400.00
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Summary

Annual Total of Monthly Fees	\$12,960.00
Total One-Time Fees (Total of all one-time fees)	\$6,400.00

Control Summary

	Control Name	Company Code	Pays
Control 1	International association for fire fighters	A48	135

Client agrees to direct debit of fees for service: Yes

THE ADP SERVICES LISTED ON THIS SALES ORDER ARE PROVIDED AT THE PRICES SET FORTH ON THE ABOVE PAGES AND IN ACCORDANCE WITH ADP'S STANDARD TERMS AND CONDITIONS OF SERVICE ATTACHED TO THIS SALES ORDER. BY SIGNING BELOW YOU ARE ACKNOWLEDGING RECEIPT OF AND AGREEMENT TO SUCH TERMS AND CONDITIONS AND TO THE LISTED PRICES.

ADP, LLC

By: _____

Name: _____

Title: _____

Date: _____

Client:

By: Warren May

Name: WARREN MAY

Title: COMPTROLLER

Date: 5/7/15

Investment Summary

international association for fire fighters
1750 New York Ave NW
Washington, DC 20006
United States

Today's Date: 4/27/2015
Quote Number: 02-2015-754659.6

Executive Contact
Warren May
Assistant to the General Secretary-Treasurer
wmay@iaff.org
202-824-1520

ADP Sales Associate
Sarah Oscarsson
sarah.oscarsson@adp.com
3012967952

Control # 1 : Quote based on an estimated 135 pays, paid Bi-Weekly
HR: \$8.00 per employee per month

Annual Investment: \$12,960.00

Implementation Cost: \$6,400.00

**HR, BENEFITS, TALENT MANAGEMENT ADDENDUM
TO
MAJOR ACCOUNTS AGREEMENT**

The following additional terms and conditions shall apply only to the extent that the International Association of Firefighters ("Client") receives HR, Benefits, and/or Talent Management products and services. This Addendum supplements the terms and conditions of the ADP Major Accounts Agreement between the parties dated May 26, 2011 governing the provision of certain services by ADP, LLC (formerly known as ADP, Inc.) ("ADP") to Client (the "Agreement").

1. BILLING.

If Client is purchasing ADP's HR, Benefits, and/or Talent Management module(s) and the pricing for such ADP Products and Services is not bundled with Client's pricing for payroll processing services, if any, billing for the HR, Benefits, and/or Talent Management module(s) will begin on the earlier of (i) the date that the module(s) is/are available for use by Client in a production environment OR ninety (90) days from the date migration of payroll services currently provided to Client by ADP is completed.

2. HR & BENEFITS.

The terms of this Section 2 shall apply only to the extent Client is receiving HR and/or Benefits products and services.

A. Initial Setup Services. Client shall promptly deliver to ADP the Client Content as defined in Section 2F below required by ADP to perform initial setup services for HR & Benefits module. Such information and materials shall be in an electronic file format specified by ADP.

B. Additional Configuration. After completion of initial setup services, ADP will make any subsequent changes to the configuration of the Client Content at Client's request, in HR & Benefits module at ADP's then current benefits maintenance fees.

C. Client Review. Upon completion of any setup services or services referenced in Section 2C above, Client shall review the Client Content included in the HR & Benefits module by ADP. ADP shall have no liability to Client for any errors or inaccuracies in Client Content included in the HR & Benefits module by ADP that has been reviewed by Client.

D. HIPAA Business Associate Agreement. Pursuant to the federal Health Insurance Portability and Accountability Act, Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Care Act passed as part of the American Recovery and Reinvestment Act of 2009 ("ARRA"), the U.S. Department of Health and Human Services regulations entitled "Standards for Privacy of Individually Identifiable Health Information" ("Privacy Rule"), Security Standards for the Protection of Electronic Protected Health Information ("Security Rule") and the Breach Notification for Unsecured Protected Health Information ("Breach Notification Rule"), the services provided under HR & Benefits are subject to additional terms and conditions located at <http://www.adp.com/BAA> which are incorporated herein and may be modified from time to time and as required by law.

E. Carrier Connections. If Client elects the ADP carrier connection service, ADP, or its authorized agent(s), will electronically transmit employee data, including employee benefits enrollment data, to Client's carriers or other third parties authorized by Client, and Client authorizes ADP and its authorized agent(s), to provide such transmission on Client's behalf. Additionally, commencement of the carrier connection service is subject to Client completing the configuration setup of Client Content and the format of such transmission to the designated carriers. The terms for setup services and subsequent setup services set forth in Sections 2B and 2D above will apply to setup for the carrier connection service. Further, ADP's ability to transmit Client's employee benefits enrollment data is subject to the provision by the designated carriers of a current functional interface between the HR & Benefits module and the designated carriers' systems. ADP will not be obligated to transmit Client's data to the designated carriers if at any time Client's designated carriers fail to provide the proper interface as described above. If Client requires the development of any special interfaces in order to transmit such data to the designated carriers, all work performed by ADP to create such interfaces will be at ADP's then current fees for such services. Finally, Client is responsible for promptly reviewing all records of carrier transmissions and other reports prepared by ADP for validity and accuracy according to Client's records, and Client will notify ADP of any discrepancies promptly after receipt thereof. In the event of an error or omission in the carrier connection services caused by ADP, ADP will correct such error or omission, provided that Client promptly advises ADP of such error or omission.

F. Client Content. For purposes of this Addendum, "Client Content" shall mean (i) payroll, benefits, human resources and similar information provided by Client or its employees or plan participants, including transactional information, (ii) all Client information stored on ADP cloud storage service, (iii)

Client's trademarks, trade names, service marks, logos and designs and (iv) any other information or materials provided by Client, regardless of form (e.g., images, graphics, text, etc.), to be included in the HR & Benefits module or any other web-based ADP Product (collectively, "ADP Internet Services"), whether included therein by ADP on behalf of Client as part of its setup services or directly by Client or any of its employees or plan participants. The following provisions shall apply with respect to Client Content:

- i. Client shall be solely responsible for updating and maintaining the completeness and accuracy of all Client Content.
 - ii. Client shall be responsible for obtaining all required rights and licenses to use and display all Client Content in connection with ADP Internet Services. Client hereby grants to ADP for formatting purposes only a non-exclusive, non-transferable license to use, edit, modify, adapt, translate, exhibit, publish, reproduce, copy (including back up copies) and display the Client Content as reasonably necessary to provide ADP Products or perform the Services covered under this Agreement.
 - iii. Client and its employees and plan participants shall not include or provide to ADP for inclusion in any ADP Internet Services any Client Content which is obscene, offensive, inappropriate, threatening, malicious, which violates any applicable law or regulation or any contract, privacy or other third-party right or which otherwise exposes ADP to civil or criminal liability. ADP reserves the right to exclude or immediately remove from any ADP Internet Services any Client Content which it determines in its sole discretion violates the previous sentence, provided that ADP has no obligation to review or monitor the Client Content.
 - iv. Client acknowledges that, in making ADP Internet Services available, ADP is not acting as an investment advisor, broker-dealer, insurance agent or intermediary or a financial or benefit planner. ADP is not providing any benefits or information related thereto.
- G. Links to Third Party Sites.** The Site(s) may contain links to other Internet sites. Links to and from a Site to other third-party sites do not constitute an endorsement by ADP or any of its subsidiaries or affiliates of such third-party sites or the acceptance of responsibility for the content on such sites.
- H. Transmission of Data.** In the event that Client requests that ADP provide any Client Content or employee or plan participant information to any third party or to any non-U.S. Client location, Client represents that it has acquired any consents or provided any notices required to transfer such content or information and that such transfer does not violate any applicable international, federal, state or local laws and/or regulations.
- I. Use of Services.** The ADP HR and Benefits products and services are hosted in the United States and are for use in the United States only except that the HR module of ADP WorkforceNow may be accessed and used by Client from the countries specified on the "Approved Country List" which may be viewed at www.productdescription.majoraccounts.adp.com (which may be modified from time to time). Clients may also utilize the HR module for storage of employee data for its employees located outside of the United States, however Client shall determine whether such storage is permitted by any applicable data privacy or other laws pursuant to Section 1.E. (Compliance with Laws) of the Agreement.

3. TALENT MANAGEMENT.

The terms of this Section 3 shall apply only to the extent Client is receiving Talent Management products and services.

- A. Use of Services.** The ADP Workforce Now Talent Management solution includes Talent, Recruitment and Compensation Management products and services. Client represents and warrants that it will use ADP Workforce Now Talent, Recruitment, and/or Compensation Management products and services for its own hiring and/or HR management purposes only. Client acknowledges and agrees that ADP will not be deemed to be involved in any hiring decisions or evaluation of candidates in connection with the recruitment services or with any compensation decisions in connection with the compensation management services. The ADP Talent Management solution is hosted in the United States and is for use in the United States only except that the Talent module of ADP WorkforceNow may be accessed and used by Client from the countries specified on the "Approved Country List" which may be viewed at www.productdescription.majoraccounts.adp.com (which may be modified from time to time).
- B. Customized Content.** Client understands and agrees that to the extent it chooses to customize any content or documents made available to job candidates through ADP Workforce Now Talent, Recruitment, and/or Compensation Management, including but not limited to job descriptions, online application instructions and questions, Client is responsible for the content of any such customization. Client acknowledges that any content provided by ADP Workforce Now Talent, Recruitment, and/or Compensation Management may not be suitable for all situations or in all locations. Client should

review applicable laws in the jurisdictions in which Client operates and should consult with its own legal counsel prior to utilizing the services.

- C. **Sensitive Data.** If Client implements the Talent, Recruitment, and/or Compensation Management products and services to collect any sensitive data elements (or special categories of data), Client shall comply with any additional requirements for the processing of these data elements, and it shall be responsible for respecting all individual rights of access, correction or deletion and for responding to any individual or regulatory inquiries.

ALL MATTERS COVERED IN THIS ADDENDUM, INCLUDING CLIENT'S USE OF THE MODULE, SYSTEM, SITE AND ADP'S PROVISIONS OF HR & BENEFITS AND/OR TALENT AND RECRUITMENT SERVICES ARE SUBJECT TO THE ADDITIONAL TERMS AND CONDITIONS SET FORTH IN THE AGREEMENT. IN THE EVENT OF CONFLICT BETWEEN THE TERMS AND CONDITIONS OF THIS ADDENDUM AND THE AGREEMENT, THE TERMS AND CONDITIONS OF THIS ADDENDUM SHALL CONTROL. ALL OTHER TERMS AND CONDITIONS OF THE CLIENT'S AGREEMENT SHALL REMAIN IN FULL FORCE AND EFFECT. The terms defined in the Agreement governing the provision of the Services and used in this Addendum shall have the same respective meanings as set forth therein, unless clearly otherwise defined in this Addendum.

IN WITNESS WHEREOF, this Addendum is hereby executed by an authorized representative of each party hereto as of the date first below written.

ADP AND CLIENT ACKNOWLEDGE AND AGREE TO THE FOREGOING. EACH PARTY REPRESENTS THAT IT IS DULY AUTHORIZED TO EXECUTE THIS ADDENDUM.

ADP, LLC

By: _____

Name: _____

Title: **Service Center DVP****

Date: _____

International Association of Firefighters

By:  _____

Name: **WARREN MAY**

Title: **COMPTROLLER**

Date: **5/7/15**

**** NOTE: ONLY THE SERVICE CENTER DVP OR DESIGNATED FINANCIAL EXECUTIVE OF THE AFFECTED REGION IS AUTHORIZED TO EXECUTE THIS ADDENDUM ON BEHALF OF ADP.**

**RETIREMENT PLAN ACTUARIAL AND CONSULTING SERVICES AGREEMENT
FOR THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS**

This Agreement entered into this 20th day of ~~November~~ ^{December}, 2019 is by and between **Bolton Partners, Inc.** (the "Actuary" or "Bolton") and the **International Association of Fire Fighters** (the "Client"), for the purpose of establishing the terms and conditions by which the Actuary agrees to provide actuarial and benefit consulting services to the Client in consideration for payment by the Client of the fees in accordance with the terms enumerated in this Agreement.

1. Basic Services Provided

The Actuary shall provide the actuarial and consulting services to the Client as set forth in Exhibit A.

2. Additional Services

The Actuary shall perform additional actuarial and benefit consulting services requested by the Client. Examples of Additional Services that may be requested are set forth in Exhibit B.

3. Fees

The annual fees for the services identified in paragraph 1 of this agreement, and the pricing terms for any Additional Services provided under paragraph 2 of this agreement, are set forth in Exhibit C.

Payment of fees is due on receipt of invoice. Interest on any invoices unpaid after sixty (60) days will accrue at 1% per month. The Actuary reserves the right to end all work if payment in full is not received within sixty (60) days from the date of the invoice.

4. Term of Agreement

This Agreement shall become effective on the 1st day of October 2019 and remain in full force and effect until either the Client or the Actuary terminates the Agreement by written notice.

The Actuary may terminate this Agreement with 45 (forty-five) days written notice prior to the Plan year end (May 17).

The Client may terminate this Agreement at any time by providing 45 (forty-five) days advance written notice. If termination by the Client occurs on other than a Plan anniversary date (July 1), fees for services within the Basic Services (see paragraph 1) for a partial year will be based on standard hourly billing rates and time incurred

during the partial year. Said fees will not exceed the annual fee that would otherwise apply for the year.

5. Client's Responsibilities

The costs, fees and revenues in this Agreement are based on the Actuary's reliance upon the Client making available the necessary people (including the Client's employees, legal counsel, plan trustees, accountants and other service providers), as may be required to enable the Actuary to perform the services. Furthermore, the Client will provide any participant, contribution, benefit or other data or information requested by the Actuary in connection with the performance of its duties hereunder and the data and information provided to the Actuary will be accurate, timely and in the proper formats and media. If the Client fails to make the necessary people available, or supply any requested data or information requested by the Actuary, or if the data or information provided by the Client is inaccurate, incomplete or delayed, then the Actuary shall not be responsible for any errors or delays occasioned by such failure and the scope of the project may be different, the schedule may be delayed and/or the Actuary's fees may be higher than originally proposed.

6. Legal Proceedings

The Client agrees to pay the Actuary any time charges and out-of-pocket expenses, including reasonable attorney fees, incurred by the Actuary in responding to any request to produce working papers or personnel as witnesses in connection with litigation or other legal proceedings to which the Client is a party, so long as the Actuary is not an adverse party in the proceeding.

7. Service Quality

The Actuary will perform the services with due care and in accordance with the requirements of this Agreement, and in cases where this Agreement does not specify a standard of performance, the services shall be performed in accordance with the Actuarial Standards of Practice set forth by the Actuarial Standards Board.

If any services do not conform to the requirements of this Agreement, the Client shall notify the Actuary promptly and the Actuary shall re-perform such services at no additional charge to the Client. If re-performance of the services would not provide the Client with an adequate remedy for damages arising from the performance, nonperformance, or breach of this Agreement, then the Actuary shall be liable only for direct damages, regardless of the form of action, subject to paragraph 10. In any event, the Actuary will not be liable for any indirect, special, punitive or consequential damages or any economic loss or lost profits, even if the Actuary has been notified of the possibility of such damages or loss. The remedies stated in this paragraph will be the Client's only remedies for any damages arising from the performance, nonperformance, or breach of this Agreement, regardless of the form of action.

8. Confidentiality: Proprietary Information

In connection with the performance of its services under this Agreement, the Actuary will hold any confidential information it receives concerning the Client in strict confidence, and will not disclose any such information to any third party except as necessary in connection with the performance of its duties on behalf of the Client or as required by applicable law. The Actuary will be relieved of the undertaking of this section with respect to any Client information which is made public through no fault of the Actuary.

9. Limitation of Liability

The Actuary shall not have any liability, duty or other obligation with respect to:

- (i) actions or omissions (including incomplete or incorrect data provided to the Actuary) of any prior actuary, the Client, any Client administrator, or any trustee, custodian, investment advisor, accountant or other service provider;
- (ii) any actions or failures to act prior to the period for which it has assumed responsibility under this Agreement or subsequent to the termination of its responsibility hereunder;
- (iii) the qualification of the Client's retirement plans under the Internal Revenue Code;
- (iv) compliance of the Client's retirement plans with applicable law;
- (v) Client's retirement plans' investments; or
- (vi) contributions to the Client's retirement plans or the funded status of the Client's retirement plans.

In no event shall the Actuary be liable for any indirect, special, punitive or consequential damages or any economic loss or lost profits, even if the Actuary has been notified of the possibility of such damages or loss.

In no event shall the Actuary's liability for any and all Losses arising in connection with the services provided under this Agreement exceed the Actuary's annual compensation related to the Services giving rise to such loss or damages. For purposes of this Agreement "Loss" means damages, claims, liabilities, losses, awards, judgments, penalties, interest, costs and expenses, including reasonable attorney's fees. For the avoidance of doubt, multiple claims arising out of or based upon the same act, error, omission, failure to act or series of continuous, interrelated or repeated acts, errors, omissions or failures to act shall be considered a single Loss hereunder.

10. Dispute Resolution

In the event any dispute arises between the parties, the parties shall first try to resolve it by appropriate internal means, including referral to each party's senior management. If the parties cannot reach a mutually satisfactory resolution, then any dispute or claim arising from this Agreement will be settled by arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association ("AAA"), and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction. The arbitration will be conducted before a panel of three arbitrators, with one (1) arbitrator named by each party and the third named by the two (2) party-appointed arbitrators, or (if they should fail to agree on the third) by the AAA. The arbitrators may not award non-monetary or equitable relief, punitive damages or any other damages not measured by the prevailing party's actual damages.

11. Indemnification

Each Party (Client and Actuary) shall indemnify and hold the other Party, and its respective officers, directors, employees, and agents, harmless from any and all expenses, damages, claims, suits, actions, judgments, and costs whatsoever (including reasonable attorneys' fees and costs) arising out of, or in any way connected with, this Agreement, unless arising solely from the other Party's negligence or willful misconduct.

12. Proprietary Information

The Client acknowledges and agrees that all rights (including but not limited to, trade secrets, copyrights, trademarks, service marks, trade names, specifications, database structures, techniques, know-how, methods, algorithms, procedures and documentations developed by the Actuary or one or more of its affiliates) in or relating to the actuarial services to be provided under this Agreement or related software, services, processes and products used by the Actuary to perform actuarial services under this Agreement, including all additions, improvements, and modifications made thereto in the course of the Actuary performing actuarial services under this Agreement are proprietary in nature and belong exclusively to the Actuary and/or one or more of its affiliates, even if the Client or its designees assists the Actuary in, or pays the Actuary for, such additions, improvements, or modifications.

13. Uncontrollable Forces

Neither the Client nor the Actuary shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to Uncontrollable Forces, the effect which, by the exercise of reasonable diligence, the nonperforming party could not avoid. The term "Uncontrollable Forces" shall mean any event which results in the

prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the reasonable control of the nonperforming party. It includes, but is not limited to, fire, flood, earthquake, storm, lightning, epidemic, war, riot, civil disturbance, sabotage, and governmental action.

Neither party shall, however, be excused from performance if nonperformance is due to forces which are preventable, removable, or remediable, and which the nonperforming party could have, with the exercise of reasonable diligence, prevented, removed, or remedied with reasonable dispatch. The nonperforming party shall, within a reasonable time of being prevented or delayed from performance by an uncontrollable force, give written notice to the other party describing the circumstances and uncontrollable forces preventing continued performance of the obligations of this Agreement.

14. Data

Actuarial and consulting services will be provided on the basis of data provided to the Actuary by the Client. The Client acknowledges that the services and work product provided by the Actuary are based on the Client providing the Actuary with complete and accurate data and information. The Actuary shall be entitled to consider all data records, or other information and/or instructions provided by the Client or a representative that the Client has designated as such in writing to the Actuary, to be accurate and complete. The Actuary shall have no duty to inquire into accuracy of the data, records, or other information.

The Client is responsible for keeping copies of data needed to administer the plan. The Actuary shall have the right to delete all data files more than 7 years old.

15. Third Parties

This Agreement is between the Actuary and the Client, and neither this Agreement nor the performance of services hereunder shall create any rights in any third parties. Any work product, materials, or information developed pursuant to this Agreement may not be relied upon by anyone other than the Client without the express written consent of the Actuary.

16. Modification

This Agreement represents the entire understanding and agreement of the parties and this Agreement may not be modified, except by written modification or amendment signed by both parties.

17. Waiver

The failure of any party hereto to enforce at any time any provision of this Agreement shall not be construed to be a waiver of such provision, nor in any way to affect the validity of this Agreement or any part hereof or the right of any party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other or subsequent breach.

18. Severability

Whenever possible, each provision of this Agreement will be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited by or invalid under applicable law, such provision will be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement unless the consummation of the transaction contemplated hereby is adversely affected thereby.

19. Governing Law

Except where Federal laws would otherwise control, this Agreement and all of the rights and obligations of the parties hereto and all of the terms and conditions hereof shall be construed, interpreted and applied in accordance with and governed by and enforced under the laws of the State of Maryland.

20. Agreement Binding on Successors

This Agreement shall be to the benefit of, and shall be binding upon, the Actuary and its successors and the Client and their successors.

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed and executed by their authorized representatives on the date set forth below.

ATTEST:

Constance A. Griffin

Date: 12/20/19

The International Association of Fire Fighters

By: [Signature]
Name: Matthew L. Golsteyn
Title:

Date: 12/20/19

ATTEST:

[Signature]

Date: 12/20/2019

Bolton Partners, Inc.

By: [Signature]
Name: Ellen L. Kleinzelor
Title: Chief Actuary

Date: 12/20/2019

EXHIBIT A: BASIC SERVICES

Basic Services will include the following items, to be provided on an annual basis unless otherwise specified.

International Association of Fire Fighters Employees' Pension Plan

International Association of Fire Fighters Staff Representatives Pension Plan

1. Preparation of actuarial valuation and report including funding and annual plan financial statement valuation results under ASC 960, including distribution of an electronic copy and (if requested) printed, bound copies;
2. Preparation of signature-ready Form 5500, including an actuary-certified Schedule SB, and electronic filing of the signed forms;
3. Preparation and electronic submission of annual PBGC Comprehensive Premium Filing;
4. Preparation of IRS Form 8955-SSA and IRS-required participant benefit statements (for certain terminated vested participants);
5. Preparation of annual AFTAP Actuarial Funding Certification(s), as needed;
6. Preparation of required Annual Funding Notice;
7. Preparation of ASC 715 Financial Statement Disclosures and Report;
8. Preparation of annual funding and ASC 715 budget estimates for the upcoming plan and fiscal year;
9. One annual baseline 5- to 10-year funding and ASC 715 budget forecast using current valuation assumptions;
10. Responding to audit confirmation and routine inquiries to support plan and plan sponsor financial audits;
11. Participant benefit calculations and estimates, including preparation of participant-ready distribution/payment election forms and related notices for retiring and terminated participants, and participant transfer calculations;
12. Preparation of annual participant benefit statements showing information required to comply with ERISA Section 105 requirements;
13. Calculation of annual cost-of-living (COLA) adjustments for eligible retirees and in-payment beneficiaries;
14. On-site meeting at Client's office (or other location in the Washington, DC area) to present the annual valuation results, current developments of interest with respect to the pension plan, and future forecast of plan financial results; and
15. Day-to-day consulting and advice regarding plan financial status, routine pension plan operations, and recent legislative or regulatory developments.

International Association of Fire Fighters Officers Supplemental Benefit Plan (Rabbi Trust)

1. Preparation of ASC 715 Financial Statement Disclosures and Report;
2. Preparation of annual funding and ASC 715 budget estimates for the upcoming plan and fiscal year;
3. Responding to audit confirmation and routine inquiries to support plan and plan sponsor financial audits;
4. Participant benefit calculations and estimates, including preparation of participant-ready distribution/payment election forms and related notices for retiring and terminated participants;
5. Calculation of annual cost-of-living (COLA) adjustments, if any, for eligible retirees and in-payment beneficiaries; and
6. Day-to-day consulting and advice regarding plan financial status, routine pension plan operations, and recent legislative or regulatory developments.

International Association of Fire Fighters Canadian Officers' Benefit Plan (RCA)

1. Preparation of ASC 715 Financial Statement Disclosures and Report;
2. Preparation of annual funding and ASC 715 budget estimates for the upcoming plan and fiscal year;
3. Responding to audit confirmation and routine inquiries to support plan and plan sponsor financial audits;
4. Participant benefit calculations and estimates, including preparation of participant-ready distribution/payment election forms and related notices for retiring and terminated participants;
5. Calculation of annual cost-of-living (COLA) adjustments for eligible retirees and in-payment beneficiaries;
6. Annual calculation of required amount for letter of credit; and
7. Day-to-day consulting and advice regarding plan financial status, routine pension plan operations, and recent legislative or regulatory developments.

EXHIBIT B: ADDITIONAL SERVICES

When needed and requested, the following Additional Services are available:

- Review and assistance to update plan documents, including preparation of amendments, Summary Plan Descriptions and Summaries of Material Modifications;
- Calculation, review, or audit of previously calculated accrued benefits for terminated or retired participants;
- Plan redesign analysis, including pension risk transfer options;
- Development of documentation of plan administrative procedures (e.g. handling QDROs, benefit claims, missing participants, etc.)
- Correction of plan operational failures and preparation of associated IRS and/or DOL filings;
- Asset/liability studies;
- Nondiscrimination testing;
- Actuarial experience studies and analysis of impact on plan costs; and
- Plan termination or other liability settlements (e.g. deferred vested lump sum window offers).

Note that this list is illustrative of the most common types of ad hoc services requested by defined benefit plan sponsors. It is not an exhaustive list, and any requested services that the Actuary is able to provide that are not included on Exhibit A will be considered Additional Services even if not explicitly stated herein.

EXHIBIT C: FEES FOR BASIC AND ADDITIONAL SERVICES

Basic Services

The following fees will be in effect for the three plan-year period July 1, 2019 through June 30, 2022. After June 30, 2022 fees will increase 2% per year effective each July 1st unless otherwise modified through an amendment to this Agreement.

International Association of Fire Fighters Employees' Pension Plan

Annual fixed fee for all Basic Services on Exhibit A except item 11\$45,000*

Per calculation/estimate fee for item 11 on Exhibit A..... \$350

** Of the total annual fee, \$6,000 is attributable to ASC 715 reporting and associated services rendered to the Client and may not be paid from plan assets.*

International Association of Fire Fighters Staff Representatives Pension Plan

Annual fixed fee for all Basic Services on Exhibit A except item 11\$45,000*

Per calculation/estimate fee for item 11 on Exhibit A..... \$350

** Of the total annual fee, \$6,000 is attributable to ASC 715 reporting and associated services rendered to the Client and may not be paid from plan assets.*

International Association of Fire Fighters (Rabbi Trust)

Annual fixed fee for all Basic Services on Exhibit A except item 4 \$6,000

Per calculation/estimate fee for item 4 on Exhibit A..... \$350

International Association of Fire Fighters Canadian Officers' Benefit Plan (RCA)

Annual fixed fee for all Basic Services on Exhibit A except item 4 \$8,500

Per calculation/estimate fee for item 4 on Exhibit A..... \$350

Additional Services

For any Additional Services requested, the Actuary will work with the Client to define the scope and agree on a fee structure in advance of commencing work. Depending on the nature of the work requested, Additional Services may be provided based on a flat, fixed fee or based on time and expense at the hourly rates (which typically increase roughly 2% annually on December 20) for the assigned personnel in effect at the time the work is completed.

The hourly billing rates for 2019 by staff level are as follows:

Senior Consulting Actuary	\$450 - \$500
Actuary	\$350 - \$400
Associate Actuary/ Actuarial Consultant.....	\$275 - \$330
Actuarial Analyst.....	\$175 - \$250

Invoicing Terms

The annual fixed fee for Basic Services will be invoiced in monthly installments. Invoices are generally sent the middle of the month following the month to which the fees relate. For the initial year of the Agreement, the annual fee for the year will be invoiced in equal installments over the number of months from the date the Agreement is signed through June 2020. For example, if the first month of billing is November (invoiced in mid-December), the fee for the period July 1, 2019 through June 30, 2020 will be invoiced in 8 equal installments.

Fees for Additional Services will typically be invoiced on a monthly basis in arrears (e.g. work performed during the period November 1 through November 30 will be invoiced in mid-December, etc.). For larger scope projects that span several months, fees may be invoiced on a bi-monthly or quarterly basis, if agreed upon by the Actuary and Client when work commences.

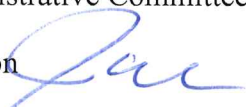
Invoices will be presented in Bolton’s standard format which, upon request, will include an allocation of expenses between those eligible to be paid from Plan assets and those which must be borne by the Client. Upon request, we will provide any additional supporting detail regarding hours worked and applicable billable rates for any Additional Services requested.

DuaneMorris®

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PHILADELPHIA, PA 19103-4196
PHONE: +1 215 979 1000
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MEMORANDUM

ATTORNEY-CLIENT PRIVILEGED COMMUNICATION

DATE: March 4, 2020
TO: IAFF Administrative Committee
FROM: John A. Nixon 
SUBJECT: "In-Service" Commencement of Benefits

You have asked for our review regarding the permissibility of distributions from the International Association of Fire Fighters Staff Representatives Pension Plan ("Staff Plan") to a participant while employed by the IAFF. As discussed below, in-service distributions are permitted under the terms of the Staff Plan and Section 401(a)(36) of the Internal Revenue Code of 1986 ("IRC") provided that the participant has attained age 62. Distributions made to a participant prior to age 62, while employed by the IAFF, would be in violation of the Staff Plan and could constitute a violation of the IRC.

Discussion*IRC Requirements for In-Service Distributions.*

The IRC sets forth numerous rules regarding the commencement of distributions under a pension plan. Historically, in order for benefits to commence a participant must have incurred a separation from service due to retirement or other termination of employment (including death or disability). The Pension Protection Act of 2006 ("PPA") amended the IRC to permit distributions to a plan participant prior to separation from service (commonly known as "in-service" distributions). Specifically, the PPA added Section 401(a)(36) of the IRC which provides that a pension plan may be amended to allow a participant to begin distributions while employed provided that he had attained age 62.¹ The Setting Every Community Up for Retirement

¹ It should be noted that prior to the passage of Section 401(a)(36), the IRS issued Notice 2007-8 allowing for "phased retirement" under which a participant could receive a portion of the accrued retirement benefits provided that such participant had reduced the hours of service rendered to the plan sponsor. While the guidance of Notice 2007-8 is still valid, the passage of Section 401(a)(36) renders it largely irrelevant.

Enhancement Act of 2019 ("SECURE Act") has subsequently lowered the in-service distribution age to 59½ beginning in plan years following December 31, 2019.²

In May of 2007 the IRS issued final regulations interpreting Section 401(a)(36). The final regulations provided that a plan may allow in-service distributions at age 62 or at "normal retirement age." The regulation states that the normal retirement age under a plan must be "an age that is not earlier than the earliest age that is reasonably representative of the typical retirement age for the industry in which the covered workforce is employed." Treas. Reg. 1.401(a)-1(b)(2) The regulation sets four "safe harbor" age categories for such in-service distributions:

- (i) a default age of 62;
- (ii) age 55 to age 62 (if reasonable representative of the typical workforce as determined by the facts and circumstance);
- (iii) under age 55 (presumed not to meet the safe harbor unless otherwise determined by the IRS based on the facts and circumstance); and
- (iv) age 50 for qualified public safety employees³ "if substantially all of the participants in the plan are qualified public safety employees. . .".

Staff Plan Requirements for In-service Distributions

The Staff Plan allows for the commencement of distributions in the event of a participant's normal, late or early retirement (*see* Staff Plan Sections 6.02, 6.03 and 6.04 respectively) or in the event of a participant's disability (*see* Section 6.05). "Early Retirement Date" is defined as "any date after the Participant has attained age fifty-three (53), has fully Vested Interest in his Accrued Benefit, reaches the tenth (10th) anniversary of his Employment Commencement Date, and actually retires from the employ of the Employer. . .". Section 2.02(p). The Staff Plan further defines "retire" to mean "a participant separated from the service of the Employers on his Normal, Early, Late or Disability Retirement Date." Section 2.02(jj).

Accordingly, in order for a participant to be deemed "retired," and therefore entitled to the commencement of an Early Retirement Benefit, he must have actually separated from service with the IAFF and its affiliated entities. Being elected or otherwise transferred to a position that is ineligible to participate in the Staff Plan does not constitute a "retirement" for purposes of benefit commencement because the participant is not separated from service with the IAFF.

As noted above, the IRC provides that retirement benefits may commence while a participant is employed if distributions are permitted by the plan document and in compliance with IRC

² For purposes of this discussion, we will not address the SECURE Act changes as it is likely that the age reduction does not impact our analysis of the case at hand.

³ The age 50 public safety employee exception appears to be limited public safety employees in a governmental plan. Proposed regulations issued in 2016 provide additional public safety safe harbors but these are similarly limited to governmental employees in a governmental plan. See Prop. Reg. 1.401(a)-1 (b)(2)(v).

Section 401(a)(36) and the regulations thereunder. In February of 2016, the Staff Plan was amended to permit in-service distributions with respect to any participant who had attained age 62 with 10 years of service. *See* Plan Section 6.11(a). Such participant must file written election for the in-service distribution with the Staff Plan Administrator. *See* Plan Section 6.11(b). Of the four potential safe harbors discussed above, we concur that the age 62 safe harbor is the most appropriate as reasonably representative of employees working as staff in an international union. (The fact that the IAFF's membership consists of firefighters who are public safety employees is immaterial.)

In conclusion, both the Staff Plan and the IRC would permit a participant to commence retirement benefits while employed by the IAFF. However, pursuant to the Staff Plan's terms, IRC Section 401(a)(36) and regulations thereunder, such benefits cannot commence until the participant has attained age 62.

JAN/cxw

MEMORANDUM
ATTORNEY-CLIENT PRIVILEGED COMMUNICATION

TO: Danny Todd
Mark Woolbright
Ed Kelly

FROM: Matt Mellin

DATE: March 6, 2020

RE: IAFF Staff Representatives Pension Plan -- Payments to Principal Officers

This memo is sent to you in your capacity as Trustees of the IAFF Staff Representatives Pension Plan (Staff Plan). The question is whether it is permissible for the current IAFF General President and the former General Secretary-Treasurer to receive payment of their pension benefits from the Staff Plan while serving as principal officers of the IAFF.

As explained below, the answer is no for payments made before 2016.

The Staff Plan is a qualified pension plan under Internal Revenue Code Section 401(a). IRS regulations at §1.401(a)-1(b)(1)(i) provide that a qualified pension plan must provide for payment of benefits "after retirement". Consistent with those regulations, Staff Plan Sections 6.02, 6.03 and 6.04 provide for payment of benefits after a participant's normal, late or early retirement dates. The Staff Plan defines "retire" to mean separation from service.

Becoming a principal officer of the IAFF does not constitute a retirement or a separation from service for someone who was previously a non-officer employee of the IAFF. The fact that a principal officer is not eligible to earn additional benefits under the Staff Plan does not change the answer.

The IRS regulations also allow a qualified pension plan to provide for payment of benefits upon "attainment of normal retirement age", even if the participant is still employed. The Staff Plan does not contain such a provision.

However, as allowed by Internal Revenue Code Section 401(a)(36), the Staff Plan was amended effective January 1, 2016, to add new Section 6.11 that allows a participant who has reached age 62 to receive pension benefits while still employed. (There was no such provision before 2016.) Since the current General President and the former General Secretary-Treasurer were both over age 62 by January 1, 2016, pension payments to them after that date should be permitted.

In addition to the qualification requirements of the Internal Revenue Code, the ERISA labor law requires the Staff Plan to be administered in accordance with its terms. Since there was no provision before January 1, 2016, for payment of benefits to participants while still

employed, any payments before that date to the current General President and the former General Secretary-Treasurer violated ERISA.

Correction of improper payment of benefits to the current General President and the former General Secretary-Treasurer is complicated. The subject is being actively worked on at this time, and I cannot yet advise IAFF or the Trustees as to how to proceed. Correction might include a reduction of future Staff Plan benefit payments to make up for improper past payments. Because of that, I can advise that as an interim measure, Staff Plan pension payments being made to the current General President and the former General Secretary-Treasurer should be suspended.

IAFF is the ERISA "plan administrator" of the Staff Plan. Correction of operational errors -- which would include the pre-2016 pension payments discussed in this memo -- is a responsibility of the plan administrator. The Trustees have similar responsibilities in this regard.

Memorandum – Attorney-Client Privileged

To: Edward A. Kelly, General Secretary-Treasurer, International Association of Fire Fighters (IAFF)

cc: William T. Hogan III, Nelson Mullins

From: Kathryn B. Solley, Nelson Mullins

Date: March 9, 2020

Re: IAFF Staff Representatives Pension Plan - Overpayment Issue

I have been asked by my partner, Bill Hogan, who I understand is acting in his role as an independent counsel to you in your capacity as the duly elected General Secretary-Treasurer of the IAFF, whether one former and one current principal officer of the IAFF who commenced pension payments from the IAFF Staff Representatives Pension Plan ("Plan") should have received such payments from the Plan while serving as principal officers of the IAFF.

In preparing this memorandum, I have received and reviewed the following Plan documents:

1. IAFF Staff Representatives Pension Plan effective as of January 1, 2002 ("2002 Plan")
2. Amendments 1 – 10 to the 2002 Plan.
3. IAFF Staff Representatives Pension Plan effective as of July 1, 2010 ("2010 Plan")
4. Amendments 1 – 4 to the 2010 Plan
5. IAFF Staff Representatives Pension Plan effective as of July 1, 2015 ("2015 Plan")
6. Amendment One to the 2015 Plan.
7. Favorable IRS determination letter dated November 14, 2016.
8. Letter dated September 29, 2000 to H from IAFF (unsigned) regarding calculation of retirement benefit and options effective September 1, 2000 together with calculation backup.
9. Letter dated September 8, 2010 to T from IAFF (signed by D. Copley, Comptroller) regarding calculation of retirement benefits effective October 1, 2000, together with calculation backup and election forms.

I also spoke with Matthew P. Mellin, an attorney at Gordon-Feinblatt LLC who is counsel to the Plan, Edward A. Kelly and Matthew Golsteyn regarding this inquiry.

Facts:

Current principal officer ("H") was hired by the IAFF on June 1, 1976. On or after September 1, 2000, H was elected a principal officer of IAFF. The Plan commenced a

Edward A. Kelly, General Secretary-Treasurer, International Association of Fire Fighters (IAFF)

March 9, 2020

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pension benefit to H as of September 1, 2000 payable in the form of a 100% joint and survivor annuity. The monthly payment was approximately \$5,105 per month. H is currently a principal officer of IAFF. Since the date of hire (June 1, 1976), H has been an employee on the payroll of IAFF.

A former principal officer ("T") was hired by IAFF on September 7, 2000. On or after September 2, 2010, T was elected a principal officer of IAFF. The Plan commenced a pension benefit to T as of October 1, 2010 in the form of a 100% joint and survivor annuity. The monthly payment was approximately \$1,206 per month. T was an employee on the payroll of IAFF from his date of hire (September 7, 2000) until his ultimate retirement in August 2016.

Plan Background:

The Plan covers non-collectively bargained staff of IAFF but specifically excludes from participation anyone who is a "principal officer" of the IAFF or any other participating employer in the Plan. Thus, as of the respective dates of election as a principal officer of IAFF, both H and T became ineligible for the Plan and their benefits ceased to accrue under the Plan.

Both H and T commenced an Early Retirement benefit under the Plan. H was 54 and T was 64 at benefit commencement. The Plan provides for Early Retirement Age at or after age 53 with a fully vested interest in the Plan and 10 years of service. The Plan in 2002¹ provided that upon reaching Early Retirement Age, a participant may "retire" and elect to begin a pension benefit. In 2010, the Plan had been amended to provide that upon Early Retirement Age a participant who "actually retires from the employ of the Employer" may elect to begin a pension benefit. In addition, the IRS has interpreted its regulations and other guidance to mean that "retirement", prior to normal retirement, is only triggered by a separation from service or termination of employment. As noted above, H is still on the payroll and he has never terminated his employment with IAFF; T had a termination of employment in August 2016.

Until January 2016, the Plan had no "in-service" distribution provision. Effective as of January 1, 2016, the Plan was amended (by Amendment One to the 2015 Plan) to permit participants to elect an "in-service" benefit if they have attained age 62 and have 10 years of service since the date of hire. This provision was not available to H or T when their benefits commenced, either in the Plan or the law.

¹ The Plan document in effect in 2000 has been requested but I am informed that it has not been located as of the date of this memorandum. I have assumed the early retirement provision in the 2002 plan document was also in effect in 2000.

Edward A. Kelly, General Secretary-Treasurer, International Association of Fire Fighters (IAFF)

March 9, 2020

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Conclusions and Recommendations:

This memorandum concludes that there were payments made from the Plan that should not have been made (“overpayments”) and, therefore, at this time, the fiduciaries must suspend benefit payments to both individuals pending investigation and correction. It also outlines the next steps necessary to determine the amounts of the overpayments and to develop and implement a correction plan, including self-reporting to the IRS, which will correct the overpayments and restore the Plan.

In accordance with the terms of the Plan, upon the election as a principal officer, a Plan participant ceases to be eligible to participate in the Plan. This means that all benefit accruals, including Benefit Service, stops. However, as long as principal officers are employees of IAFF, there has been no termination of employment and thus no “retirement” by such a principal officer in accordance with the terms of the Plan and longstanding IRS guidance. Therefore, when the pension benefits to H and T were commenced, neither had experienced a termination of employment and neither were entitled to commencement of their early retirement benefit from the Plan which requires, in addition to other conditions, that there be a “retirement”.

The commencement of such early retirement benefits has resulted in overpayments by the Plan for H since benefit commencement on September 1, 2000 and for T from October 1, 2010 until actual retirement in August 2016. There may be an issue whether the “in-service” withdrawal provisions might have been available as of their January 1, 2016 effective date for each of H and T, although they did not apply for the early retirement benefit pursuant to the terms of the 2015 Plan amendment.

Based on the foregoing, the Plan has made overpayments to H and T. It is not clear at this time how much has been overpaid. Therefore, the first step to correcting the Plan is to suspend further retirement benefits to each of H and T pending further investigation of the amounts of overpayment and the steps for plan correction. Each of H and T should be notified of the effective date of the benefit suspension and that the Plan has undertaken to determine the amount of any overpayment and then will communicate the correction plan. H and T should also be directed to Article XIV for the Claims Procedures under the Plan should they take issue with the benefit suspension.

The Plan must also begin to assemble the benefit records and determine the amounts and times of payments since the benefit commencement dates and from that to estimate the overpayment amounts. An analysis of the overpayments should be

Edward A. Kelly, General Secretary-Treasurer, International Association of Fire Fighters (IAFF)

March 9, 2020

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made to determine if any payments were not overpayments, including whether the “in-service” withdrawal amendment could be applicable to payments made on or after January 1, 2016.

As the overpayments are identified, a correction plan should be developed which would confirm the method of determining overpayments, the amount of the overpayments, and the methods of recovering overpayments for the Plan and self-reporting to the IRS.

Under the Plan, the Plan Administrator is the IAFF and the Executive Board acting as the Administrator must act as a fiduciary to the Plan and its members. The Trustees are entitled to review the Administrator’s decisions. In that way, you will have set up an internal review which should help to maintain independence and integrity of the process. However, the Executive Board must act to correct the overpayments.



NELSON MULLINS RILEY & SCARBOROUGH LLP
ATTORNEYS AND COUNSELORS AT LAW

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January 22, 2020

Edward Kelly
General Secretary - Treasurer
International Association of Fire Fighters (IAFF)
1750 New York Avenue, NW
Suite 300
Washington, DC 20006-5395

Dear Mr. Kelly:

Thank you for selecting Nelson Mullins Riley & Scarborough LLP ("Nelson Mullins" or the "Firm") to serve as attorneys for you as the General Secretary - Treasurer of the International Association of Fire Fighters (IAFF) (hereinafter referred to as "you"). We appreciate the confidence that you have shown in our Firm, and we look forward to the opportunity to represent you in this new matter.

We believe that a successful, professional relationship begins with a mutual understanding of expectations about the services we will provide, legal fees, and other important aspects of our representation. This letter and the accompanying Terms of Engagement (the "Terms"), which are incorporated herein by reference, set forth our engagement arrangement.

Nelson Mullins is being retained to represent you in this new engagement. Our representation of you in this new engagement relates to representing you in connection with an internal investigation (the "New Engagement"). We have not been asked to represent you in other new legal matters at this time. If there are other matters that you would like our assistance with either now or in the future, please let me know.

We will represent you alone in connection with the New Engagement and we will not be representing any of your related or affiliated or associated persons or entities (collectively, "Affiliates"), or your officers, directors, shareholders, investors, agents, partners, members, or employees (collectively, "Agents"), in connection with the New Engagement.

I will serve as the attorney responsible for the handling of this New Engagement. My direct dial and e-mail address are set forth above. Peter Haley will also assist with this matter. Other attorneys, as well as paralegals and other professionals, may also assist in the representation

Edward Kelly
January 22, 2020
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from time to time as appropriate.

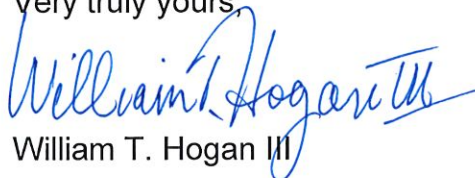
You have agreed to pay the legal fees, costs, and expenses regarding this New Engagement. Unless otherwise specified, the Firm's fee structure is based upon hourly rates for all attorneys, policy advisors, paralegals, law clerks, research assistants, and practice assistants. We record time expended on hourly fee matters in increments of one-tenth of an hour and calculate fees on that basis, unless otherwise specified. My hourly rate in this matter will be \$640.00 per hour, subject to future changes. The hourly rate for Peter Haley will be \$640.00 per hour, subject to future changes.

Our invoices are due within thirty (30) days from presentation of the invoice. Our rates will change from time to time based on, among other variables, changes in attorney seniority or status, and changes in our rates generally. For more information on this subject, please refer to the Terms. Information regarding costs and expenses is also set forth in the Terms.

We appreciate the opportunity to be retained by you, and, assuming this letter is acceptable to you, we look forward to providing our services to you on a mutually satisfactory basis. If we do not hear from you before we become substantially involved in this matter, or within thirty days, whichever is sooner, we will assume that the terms set forth in this letter, including the Terms, are acceptable; however, we would prefer to receive a signed copy of this letter. The effective date of our agreement is the date on which our services commenced, and the date of this letter agreement on page 1 is for convenience of reference only.

Of course, if you have any questions, please let us know. Once again, we are pleased to have this opportunity to represent you in this matter and look forward to working with you.

Very truly yours,


William T. Hogan III

ACCEPTED AND AGREED:

EDWARD KELLY
GENERAL SECRETARY - TREASURER
OF THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF)

By: _____

Name:  _____

Its: _____

NELSON MULLINS RILEY & SCARBOROUGH LLP
TERMS OF ENGAGEMENT

Except as modified by mutual agreement in writing, Nelson Mullins Riley & Scarborough LLP (“we”) and the client (“you”) agree to the following provisions with respect to the relationship between them:

Respective Responsibilities of Attorney and Client

We will keep you reasonably informed of significant developments arising regarding the matter or matters within the scope of our engagement (the “Subject Matter”) and will consult with you as to our progress and issues that arise. You will be candid and cooperative with us and will keep us informed with complete and accurate factual information, documents and other relevant communications. You will also assist us by making decisions appropriate to enable completion of the work and performance of the services. We provide only legal services. Among other things, we are not providing investment, insurance, accounting or technical advice.

Timely Billing and Payments; Billing Rates

Fees, charges and expenses will generally be billed monthly and are payable upon presentation. You agree that you will promptly review our invoices, raise any questions regarding the amounts and items billed within 30 days of presentation and pay all amounts billed consistent with these Terms of Engagement. We reserve the right to postpone or defer providing additional services or to discontinue our representation, if billed amounts are not paid when due. We also reserve a right to charge a late fee at the rate of 10% per annum on all sums not paid within 30 days of presentation of our invoice, and you agree to pay such late fees if applicable. The rates of the specific attorneys or staff involved from time to time in your matters, and the basis of all of our other charges, are available to you at any time on request. These rates are subject to increase, normally once per year, without notice, unless otherwise requested by you. We also change our rates, as well as our other charges, from time to time, to reflect competitive conditions, inflation, a change in an attorney's status and other factors. Individual rate changes will be evident from the detailed information you receive with each bill.

Charges for Other Items

Your invoice will include other charges and costs that you agree by these Terms to pay, including the following: (i) **Charges**. We have a Schedule of Standard Charges, which is available upon request, for services such as document reproduction, long distance telephone calls, facsimile, couriers, computer legal research, certain word processing and secretarial overtime. These charges are generally billed at our estimated costs, including in some cases an allocation of associated overhead; (ii) **Charges for Travel, Lodging,**

Meals and Meetings. Our attorneys are instructed to seek transportation, lodging, meal and other travel accommodations at reasonable rates. You agree to pay all reasonable travel charges for these items, which may include associated overhead. When a meeting is for your benefit, you agree to pay actual meal (and related service) costs and other direct and specific meeting-related costs, if billed to you; (iii) **Costs and Expenses.** You also agree to pay any and all other costs that we incur for your benefit (such as for expert witnesses, consulting services, external duplicating or scanning, filing fees, special delivery charges, special appearance fees and other fees imposed on attorneys in connection with the specific engagement, etc.) at our actual cost. At our option, we may send vendor invoices to you for direct payment, and you agree to pay them in a timely manner. Notwithstanding the foregoing, we assume no obligation to advance any costs or expenses on your behalf or to pay vendors, experts, consultants or other third parties we engage on your behalf. As with all of our fees, charges, and costs to be charged to you, additional information is available on request.

Disclosure of Conflicts and Other Information

To allow us to conduct a conflicts check, you represent that you have identified to us all persons and entities that are or may become involved in the Subject Matter, including all persons and entities that in any material respect are related, affiliated or associated with you, and other involved or potentially involved parties. You also agree that you will promptly notify us if you become aware of any other persons or entities that are or may become involved in the Subject Matter.

Confidentiality and Privacy; Electronic Communication

In the course of providing our clients with legal advice, we sometimes receive confidential information from our clients. We store our electronic client file documents electronically offsite with a third party entity and certain physical documents are also stored offsite. In addition, while we work predominantly on secure network connections, there may be times that a public wireless connection may be used. Also we will likely engage in electronic communications with you. In order to guard this information, we maintain various physical, electronic, and procedural safeguards. If you have any questions or concerns regarding the foregoing, please let us know. Otherwise, your consent to the engagement of Nelson Mullins will be deemed consent to the provisions regarding Confidentiality, Privacy and Electronic Communication set forth above, including without limitation, the acknowledgement and consent to the storage of client information and documents offsite, and our use of electronic communication.

Fees Not Contingent; Estimates Not Binding; No Guarantee

Unless otherwise specifically agreed in writing, our fees are not contingent upon the

outcome or completion of a matter. Unless otherwise expressly agreed in writing, our estimates and budgets are not intended to be binding, are subject to unforeseen circumstances, and do not limit or “cap” our fees and other charges or costs. During our representation, we may express our opinions, views or beliefs concerning various matters. Any such statements are intended to be an expression of opinions, views and beliefs only, and should not be construed by you as a guarantee of any type.

Termination of Representation

You can terminate our services at any time. If you do, you agree to give us prompt written notice of the termination. If we are attorneys of record in any proceeding, you agree to promptly execute and return to us any Substitution of Attorney document we provide to you. We can also withdraw from this representation at any time, except to the extent limited by applicable law or rules of professional conduct. The most common reasons for withdrawal include: (1) you fail to honor the terms of our engagement letter, including these Terms of Engagement or fail to pay our invoices in a timely manner; (2) you make it unreasonably difficult to represent you effectively or you insist on conduct contrary to our advice on a matter; or (3) facts or circumstances arise that, in our view, render our continuing representation unlawful or unethical. If we elect to withdraw, you will take all steps necessary to free us of any obligation to perform further services, including the execution of any documents necessary to complete our withdrawal. Notwithstanding any termination or withdrawal, you will remain obligated to pay us for all services provided and to reimburse us for all costs and expenses paid or incurred on your behalf before such termination or withdrawal or which are reasonably necessary thereafter. **Our representation of you will be considered terminated at the earlier of (1) your termination of our representation, (2) our withdrawal from our representation of you, (3) the substantial completion of our work for you, as evidenced by a final bill, or (4) by a substantial period of inactivity with respect to you not caused by our negligence.**

Registered Limited Liability Partnership/Limitation on Liability

The firm of Nelson Mullins Riley & Scarborough LLP is a South Carolina registered limited liability partnership, registered also as a foreign limited liability partnership in certain other jurisdictions. As a result, our individual partners, as distinguished from the partnership, are generally not liable to you, directly or indirectly, for debts, obligations, or liabilities that are incurred, created, or assumed by the Firm.

Document Retention and Destruction

In the course of our representation of you, we are likely to come into possession of documents or other materials belonging to you or otherwise constituting client records,

such as correspondence, pleadings, transcripts, exhibits, physical evidence, and other items reasonably necessary to your representation (collectively, "Client Materials"). Once the particular matter to which those Client Materials relate has been concluded, we will either (1) return the Client Materials to you at your last known address, (2) retain them in our storage, or (3) dispose of them. In the event the Client Materials are returned to you, you agree we have the right, but not the obligation, to keep a copy of the Client Materials. If you do not request the return of the Client Materials upon conclusion of the matter, in the absence of any other specific arrangements with you or legal requirements to the contrary, you agree that we may dispose of those Client Materials consistent with our records retention policy that we may have in effect from time to time without notice to you. Our own files pertaining to the matter will not be delivered to you. You agree that our Firm's files include, for example, Firm administrative records, time and expense reports, personnel and staffing materials, and credit and accounting records, as well as internal lawyers' work product (such as drafts, notes, internal memoranda, and legal and factual research, including investigative reports and mental impressions, prepared by us for our internal use), and our lawyers' internal communications with one another. You agree that our files remain our property and for various reasons, including the minimization of unnecessary storage expenses, or for no reason, we may destroy or otherwise dispose of our files in a reasonable time after the conclusion of the matter without notice to you.

No Waiver of the Firm's Privilege

From time to time issues may arise for the Firm that raise questions under attorneys' professional conduct rules, including possible disputes with a client and conflicts of interest issues. When such issues arise, we generally seek the advice of certain of our partners who assist with these matters, including, without limitation, our General Counsel. We consider such internal consultations to be protected from disclosure under the attorney-client privilege. Accordingly, you agree that if the Firm determines, in its own discretion, to consult with counsel (either internal counsel or, if it chooses, outside counsel) the Firm's on-going representation of you shall not result in a waiver of any attorney-client privilege that the Firm may have to protect the confidentiality of the Firm's communications with such internal or external counsel.

Application to Subsequent Matters; Miscellaneous

The agreement reflected herein applies to our present representation of you and to any subsequent matters we specifically agree to undertake on your behalf in the future, unless we agree in writing to a different arrangement. You also agree to pay us on the same basis as set forth above for fees and expenses incurred in responding to subpoenas, in testifying (and preparing testimony) by deposition or otherwise, and otherwise responding with respect to claims or demands relating to the Subject Matter, whether or not related

to our services and whether or not we are then representing you. The terms of this letter, including the Terms, are severable.

**NELSON MULLINS RILEY & SCARBOROUGH LLP
SCHEDULE OF STANDARD CHARGES**

CATEGORY	STANDARD CHARGES
DOCUMENT REPRODUCTION (IN HOUSE COPY JOB)	\$0.05 Per Copy (Black & White) \$0.13 Per Copy (Color)
DOCUMENT REPRODUCTION (OUTSIDE)	Actual Cost of Outside Vendor
LONG DISTANCE TELEPHONE	\$0.05 Per Minute
COURIER Firm Operations – 1–150 miles Firm Operations – 150+ miles Outside Vendor	\$6.00 - \$90.00 Per Trip Plus Mileage \$20.00 Per Hour Plus Mileage Actual Charges
AIR FREIGHT	Std. Express Carrier Charges
COMPUTER LEGAL RESEARCH	Actual Charges From Westlaw/Lexis
POSTAGE	No charge for standard first class mailings except for mass mailing at cost. Actual cost for all other mailings.
IMAGING	Charge Per Mutual Agreement
DOCUMENT SERVICES (excluding routine correspondence)	\$30.00 Per Hour
SECRETARIAL OVERTIME	1.5 X Hourly Rate
MISC SUPPLIES	Actual Cost of Items

Effective as of 06/24/2019

MEMORANDUM:

January 9, 2013

To: Thomas H. Miller, General Secretary-Treasurer *JHM*
From: Harold A. Schaitberger, General President *HAS* 0053
Re: Unused Vacation and Floating Holidays

Per the IAFF's leave policy, I am entitled to 37 days of Annual leave. I am also entitled to two floating holidays, which gives me a total of 39 days annually. During the year 2012, I utilized the following days:

- Thursday, July 5
- Friday, July 6
- Wednesday, November 21

In accordance with the Executive Board policy 16-9, adopted November 1968, principal officers are to be paid for any un-used Annual leave and or Holiday leave. The policy does not permit accumulation of Annual leave or Holiday leave from year to year. Please have the accounting department draft a check to me, for my 36 unused vacation and floating days from 2012.

Annual 254,876.02 ÷ 260

*\$ 1,095.68
x 36*

\$39,444.48

*Take
OUT*



tive Representative for the International. Salary to be negotiated by the Principal Officers.

(3) Principal Officers be authorized to employ between now and July 1, 1969, three additional Field Representatives subject to the needs of the International and the availability of funds. These persons shall operate under the direction of the President, except when appropriate or in the absence of the President, the Secretary-Treasurer shall be authorized to direct their activities.

Motion by Vice President Hemmert: That the Board approve these positions as set forth in (1), (2), and (3) above. Motion was properly seconded and adopted unanimously.

Motion by Vice President Clark: That a collective agreement or open-end contract be drawn for the positions set forth in (1) and (2) above. Motion was properly seconded and adopted unanimously.

The Board, through Vice President Lambert, requested that the Principal Officers prepare for the next Board meeting a job description of the position of Assistant to the President and Legislative Representative. It was also suggested that the job description for the General Field Representatives should be updated for presentation to a committee appointed by President McClennan for their final review and issuance of a job description.

RESEARCH AND EDUCATION DEPARTMENT

Secretary-Treasurer Albertoni reported that in compliance with Resolution 100 adopted by the Toronto Convention in 1968, efforts are being made to give the Research and Education Department added personnel and facilities. So far, an additional girl has been engaged as a Research Assistant. A qualified Assistant Research and Education Director, who is a Fire Fighter, will be engaged when the proper applicant with the proper background and potential is found.

RECESS

Meeting was recessed Tuesday morning at 12:00 p.m. to reconvene at 1:30 this afternoon.

Tuesday Afternoon, November 12, 1968, 1:30 p.m.

Roll Call. All officers present.

DIRECTOR, CANADIAN REGIONAL OFFICE

(Report of the three Canadian Vice Presidents)

In behalf of the three Canadian Vice Presidents, Vice President Clark made the following report to the Executive Board:

The following report outlines recommendations for the establishment of a full-time Director, Canadian Regional Office, as provided for in Resolution 139 as amended and adopted by the delegates attending the 29th IAFF Convention.

(1) The location of said office to be in the city of Ottawa, Ontario, Canada.

(2) Notice for said position to be mailed to all Canadian affiliates, spelling out the job requirements. Applications to be submitted to the International

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Office no later than February 21, 1969 to be considered at the March 10-14, 1969 IAFF Executive Board Meeting.

(3) Notice relative to this position to be published in the December issue of the "Fire Fighter."

(4) Request for application forms to be in the December issue of the "Fire Fighter."

Title: Director, Canadian Regional Office, IAFF.

Primary Functions: Primary duties of this position will be to administer the operations of the International Regional Office in Canada, subject to the supervision and direction of the President.

Duties:

(a) Compilation and distribution of material. (Collective agreements, arbitration awards, statistical information, etc.)

(b) To maintain and operate a Canadian Supply Office.

(c) Designated as a representative of Federal Fire Fighters in Canada, at the Federal level.

(d) Legislative representative at the national level in Ottawa.

(e) Any duties outside the city of Ottawa requiring the services of the Canadian Director, must be authorized by the President.

(f) To create a reference Library for Canadian legislation acts and information.

Salary: The salary for the position of Director, Canadian Regional Office, shall be \$12,000 per year, subject to periodic review by the International Executive Board.

Motion by Vice President Clark: That the above report on the Canadian Regional Office be adopted. Motion was properly seconded, and adopted unanimously.

VACATIONS OF PRINCIPAL OFFICERS

Motion by Vice President Clark in behalf of the Policy Committee: Recommended that each Principal Officer be entitled to one (1) month vacation per year. If said vacation is not taken by December 31 of each year, he shall be paid for the remaining portion. The accumulation of vacation from year to year shall not be permissible. To be effective as of December 31, 1969. Motion was properly seconded and adopted unanimously.

SPECIAL EXPENSES OF PRINCIPAL OFFICERS

Motion by Vice President Clark in behalf of the Policy Committee: That the special expenses of President McClennan, as submitted and reviewed by the Policy Committee, be approved. Motion was properly seconded and adopted unanimously.

Motion by Vice President Clark in behalf of the Policy Committee: That the special expenses of Secretary-Treasurer Albertoni, as submitted and reviewed by the Policy Committee, be approved. Motion was properly seconded and adopted unanimously.

MEMORANDUM:

January 31, 2020

To: Edward A. Kelly, General Secretary-Treasurer

From: Harold A. Schaitberger, General President *HAS*

Re: Unused Vacation, Floating Holidays and Sick Leave for 2019

Per the IAFF's practice of annual leave accrual and buyback for principal officers, I am entitled to 37 days of Annual leave after 29 years of service. Over the course of the 2019 year, I utilized the following seven days of Sick leave and Annual leave:

Sick Leave:

Wednesday, May 29

Thursday, May 30

Friday, May 31

Annual Leave:

Friday, November 29

Monday, December 2

Tuesday, December 3

Wednesday, December 4

Thursday, December 5

Friday, December 6

Monday, December 9

Tuesday, December 10

Please have the accounting department draft a check to me, for my unused vacation days from 2019, which is a total of 29 days.