

# ACCOUNTING SERVICES AGREEMENT

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This Accounting Services Agreement (this "**Agreement**") is entered into as of [EFFECTIVE DATE] (the "**Effective Date**") by and between:

[ACCOUNTANT LEGAL NAME], a [STATE] [ENTITY TYPE, e.g. professional limited liability company] with its principal place of business at [ACCOUNTANT ADDRESS] (the "**Accountant**"); and

[CLIENT LEGAL NAME], a [STATE] [ENTITY TYPE] with its principal place of business at [CLIENT ADDRESS] (the "**Client**").

Accountant and Client are each a "**Party**" and together the "**Parties**."

**Recitals.** Client wishes to engage the Accountant to perform accounting and related professional services, and the Accountant wishes to provide those services on the terms below. This Agreement also serves as the engagement letter for the Services it describes. In consideration of the mutual promises in this Agreement, the Parties agree as follows.

## 1. Engagement and Scope of Services

**1.1 Engagement.** Client engages the Accountant to perform the accounting services described in **Exhibit A** (the "**Services**"). The Accountant will perform the Services with reasonable professional skill and care and in accordance with applicable professional standards.

**1.2 Description of services.** The Services may include, as specified in **Exhibit A**: (a) preparation of financial statements on a [COMPILATION / REVIEW / PREPARATION] basis; (b) periodic management reporting and analysis; (c) general ledger oversight and adjusting entries; (d) accounts payable and receivable management; (e) tax planning and preparation, where the Accountant is licensed to provide it; (f) advisory and consulting on financial matters; and (g) coordination with auditors or lenders.

**1.3 Level of service.** The Parties will specify in **Exhibit A** the level of any financial-statement service. Unless the Accountant is expressly engaged to perform an audit, the Services do not constitute an audit, and the Accountant will not express an audit opinion. The nature of any compilation, review, or preparation engagement will be described in the report or transmittal accompanying the financial statements.

**1.4 Scope changes.** Additional services not described in **Exhibit A** require a written change order or a separate engagement and may change the fees and timeline.

## 2. Professional Standards and Limitations

**2.1 Professional standards.** Where the Accountant holds a professional license, the Accountant will perform the Services in accordance with the applicable professional and ethical standards governing that license.

**2.2 Reliance on Client information.** The Accountant will rely on the accuracy and completeness of the records, representations, and information Client provides. The Services do not include verifying the accuracy or

completeness of that information unless an audit is expressly engaged.

**2.3 Responsibility for the financial statements.** Management of Client is responsible for the financial statements, for the design and maintenance of internal controls, for selecting accounting policies, and for preventing and detecting fraud.

**2.4 No guarantee of outcomes.** The Accountant does not guarantee any particular tax result, financial outcome, lender or investor decision, or that taxing authorities or third parties will agree with positions taken. Tax positions are based on law and guidance as of the date of the work and may change.

### 3. Tax Services

**3.1 Scope of tax work.** Where the Services include tax preparation, the Accountant will prepare the returns identified in **Exhibit A** based on information Client provides. The Accountant will not audit or independently verify that information.

**3.2 Filing responsibility.** Client is responsible for reviewing returns before filing, for filing on time, and for paying any amounts due. Where the Accountant e-files on Client's behalf, the Accountant will do so only after receiving Client's signed authorization.

**3.3 Positions and disclosures.** The Accountant will use professional judgment to resolve questions in Client's favor where supportable, and will advise on positions requiring disclosure. Client is responsible for maintaining documentation supporting items on the returns.

**3.4 Examinations.** Representation before a taxing authority in an audit or examination is a separate service not included unless stated in **Exhibit A**.

### 4. Client Responsibilities

**4.1 Records and cooperation.** Client will provide complete, accurate, and timely records, documents, and explanations, and will respond to the Accountant's requests promptly. Delays in providing information may affect deadlines and fees.

**4.2 Representations.** Client will make available all information relevant to the Services and will inform the Accountant of any matter that may affect the financial statements or returns.

**4.3 Internal controls and approvals.** Client is responsible for its own internal controls, for authorizing transactions, and for the final review and approval of all financial statements, reports, and filings.

**4.4 Point of contact.** Client will designate an individual authorized to provide information, approvals, and instructions on its behalf.

### 5. Access to Records and Security

**5.1 Access.** Client will grant the Accountant the access reasonably necessary to perform the Services, including to accounting systems, bank and financial records, and supporting documents.

**5.2 Data handling.** The Parties will exchange information through secure means. The Accountant will safeguard Client information with at least reasonable security measures and will limit access to personnel who need it.

**5.3 Return of records.** Subject to payment of undisputed fees, the Accountant will return Client's original records on request or termination. The Accountant may retain copies as required by professional standards and applicable law.

## 6. Fees and Payment Terms

6.1 **Fees.** Client will pay the fees stated in **Exhibit A**, whether a fixed fee, hourly rates, or a monthly retainer, stated in **[CURRENCY, e.g. US dollars]** and exclusive of taxes.

6.2 **Estimates.** Any fee estimate is based on anticipated scope and complexity. Significant changes in scope, records condition, or complexity may change the fees, which the Accountant will communicate before performing additional work where practical.

6.3 **Invoicing and payment.** The Accountant will invoice **[MONTHLY / ON MILESTONE COMPLETION / AS STATED IN EXHIBIT A]**, and Client will pay each undisputed invoice within **[NUMBER, e.g. 30]** days of the invoice date.

6.4 **Late payment and suspension.** Undisputed amounts not paid when due accrue interest at the lesser of **[e.g. 1.5%]** per month or the maximum rate permitted by applicable law. The Accountant may suspend the Services on **[NUMBER]** days' written notice for unpaid undisputed invoices and is not liable for consequences of any resulting delay.

## 7. Confidentiality and Data Protection

7.1 **Definition.** "**Confidential Information**" means non-public information the Accountant receives in performing the Services, including financial records, tax information, business plans, and personal data.

7.2 **Obligations.** The Accountant will keep Confidential Information confidential and use it only to perform the Services, except where disclosure is required by law, professional standards, or court or regulatory order, or is authorized by Client.

7.3 **Personal data.** The Accountant will handle personal data in compliance with applicable data-protection laws and will promptly notify Client of any suspected data breach involving Client information.

7.4 **Survival.** The confidentiality obligations survive termination for so long as the information remains confidential or as required by law.

## 8. Ownership of Work Product and Records

8.1 **Deliverables.** Subject to payment of undisputed fees, the financial statements, returns, and reports prepared for Client (the "**Deliverables**") are for Client's use for the purposes described in **Exhibit A**.

8.2 **Work papers.** The Accountant's work papers and internal documentation are and remain the property of the Accountant, subject to Client's rights in its own underlying records and applicable professional rules on access.

8.3 **Third-party use.** The Deliverables are prepared solely for Client and may not be relied upon by any third party without the Accountant's written consent, except as expressly contemplated in **Exhibit A**.

## 9. Term and Termination

9.1 **Term.** This Agreement begins on the Effective Date and continues until the Services are complete or until terminated under this Section, or for the term stated in **Exhibit A**.

9.2 **Termination for convenience.** Either Party may terminate for convenience on **[NUMBER, e.g. 30]** days' prior written notice.

9.3 **Termination for cause.** Either Party may terminate immediately on written notice if the other materially breaches and fails to cure within **[NUMBER, e.g. 15]** days after written notice describing the breach.

**9.4 Effect of termination.** On termination, Client will pay for all Services performed through the effective date, including work in progress on a pro-rata basis, and the Accountant will provide an orderly handoff of Client records. Sections 7, 8, 10, and 11 survive.

**10. Representations, Warranties, and Indemnification**

**10.1 Mutual authority.** Each Party represents that it has the authority to enter into and perform this Agreement.

**10.2 Accountant warranty.** The Accountant warrants that it will perform the Services in accordance with applicable professional standards, but does not warrant any particular tax or financial outcome.

**10.3 Indemnification.** Client will defend, indemnify, and hold the Accountant harmless from third-party claims to the extent arising from inaccurate or incomplete information Client supplied, Client's misuse of the Deliverables, or Client's breach of this Agreement. The Accountant will defend, indemnify, and hold Client harmless from third-party claims to the extent arising from the Accountant's gross negligence or willful misconduct. The indemnified Party will give prompt notice, allow the indemnifying Party to control the defense, and cooperate; no settlement imposing liability on the indemnified Party may be made without its consent.

**11. Limitation of Liability and General Provisions**

**11.1 Limitation of liability.** Except for breach of confidentiality and indemnification obligations, neither Party is liable for indirect, incidental, special, or consequential damages, and the Accountant's total aggregate liability arising out of or related to this Agreement will not exceed the fees paid for the specific Service giving rise to the claim, or such other amount as the Parties agree in **Exhibit A**, to the extent permitted by applicable professional rules and law.

**11.2 Independent contractor.** The Accountant is an independent contractor. Nothing creates a partnership, joint venture, agency relationship, or employment.

**11.3 Governing law and venue.** This Agreement is governed by the laws of the State of **[STATE]**, without regard to its conflict-of-laws rules, and the Parties submit to the exclusive jurisdiction of the state and federal courts located in **[COUNTY, STATE]**.

**11.4 Notices.** Notices must be in writing and sent to the addresses above (or as updated in writing) and are effective on receipt.

**11.5 Assignment.** Neither Party may assign this Agreement without the other's prior written consent, except to a successor in a merger or sale of substantially all assets.

**11.6 Entire agreement; amendment.** This Agreement, together with its Exhibits, is the entire agreement on its subject and supersedes prior discussions and engagement letters. It may be amended only by a writing signed by both Parties.

**11.7 Severability; waiver; counterparts.** If any provision is unenforceable, the rest remains in effect. A failure to enforce is not a waiver. This Agreement may be signed in counterparts and by electronic signature, each an original.

**IN WITNESS WHEREOF**, the Parties have executed this Agreement as of the Effective Date.

**ACCOUNTANT**

**CLIENT**

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Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

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Printed name: **[NAME]**

Printed name: **[NAME]**

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Title: **[TITLE]**

Title: **[TITLE]**

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Date: \_\_\_\_\_

Date: \_\_\_\_\_

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