

## Exhibit B

### Accounting and Recordkeeping Procedures:

1. CITIES shall keep a true and accurate account of all monies received and spent including adequate supporting and detailed documentation attendant to the Annual Nautical Flea Market activities. CITIES agree to make available locally at all reasonable times for each CITIES examination and audit, all such financial records and supporting documentation. Records shall include but not be limited to, all business records, bookkeeping/accounting records, receipts, invoices, bank statements, attendance rosters and financial/statistical records attendant to the Annual Nautical Flea Market activities.
2. CITIES shall preserve and make available locally at all reasonable times for each City's inspection all financial records and supporting documentation attendant to the Annual Nautical Flea Market activities for a period of five (5) years or, if an audit has been initiated and audit findings have not been resolved at the end of this five (5) year period, said records and documentation shall be retained until resolution of the audit finding.