

Kula Consulting Inc. Employee Handbook

Introduction

Welcome!

We are happy to have you join and look forward to a productive and enjoyable relationship.

Kula Consulting strives to hire the most talented and creative professionals and reward those individuals with a competitive salary and interesting assignments.

I am pleased to welcome you as a new member of Kula Consulting and look forward to a long and satisfying working relationship with you.

Rich Williams
President

This handbook provides a summary of policies and procedures. Please read it as soon as possible. The Kula Consulting staff will be happy to answer any questions that you may have.

This handbook supersedes all previous handbooks as well as past policies and practices, written or unwritten. In addition, circumstances may require periodic changes in policies and procedures. Kula Consulting reserves the right to change, supplement or rescind any provision in the handbook at its sole discretion.

Nature of Your Employment

We hope our relationship will be mutually beneficial. It should be recognized, however, that Kula Consulting makes no promise for continued employment. Pursuant to the laws of the State of California, employment is "at will" and may be terminated at any time by either party.

While your new position is that of a consultant, you are a regular employee of Kula Consulting. You will be paid on an hourly basis with W2 taxes deducted from your weekly paycheck.

Code of Conduct

As a consultant at our client's offices, you are a representative of Kula Consulting. We expect you to present yourself in a professional manner at all times.

Intellectual Property and Disclosure of Client Information

All client information made available to you must be held in the strictest confidence.

Under no circumstances should confidential information be retained, sold or reproduced.

Kula Consulting may enter into non-disclosure and confidentiality agreements with third parties. Kula Consulting consultants agree to conform and abide by any such non-disclosure or confidentiality agreements.

Representation or Client Companies

Assuming a role as a consultant for a client company of Kula Consulting implies a separation of responsibility from the client company. At no time will a consultant be allowed to represent a client company as an official of the client company. This extends to Press releases, hiring, firing, and signature authority for purchases. You are also prohibited from handling cash, negotiable instruments or from signing checks or bank drafts, wire transfers or letters of credit.

Use of Client Company Property

The Client Company will provide you with all the necessary tools and materials to do your assigned job. These tools and materials remain the property of the client company. You may not use any of the company's resources for your own personal use. You are also prohibited from operating machines other than those used by finance and accounting personnel.

Dress Code

It is your responsibility to discern the appropriate dress for your job. Every client company is different. There will even be differences in expectation of dress from group to group and manager to manager. Make sure you understand what the expectations are.

Automobile Usage

You must report any accident, regardless of how slight, which you sustain while engaged in Client-related business, such usage must be pre-approved by a representative of Kula Consulting. Reimbursement claims for mileage and fuel costs must be made prior to the next scheduled pay day.

Reimbursement for mileage and fuel costs must be authorized by the client and submitted along with our timecard for the pay period in which the vehicle was used.

Policies

EEO and Affirmative Action

Kula Consulting policy is to affirmatively implement equal opportunity for all employees and applicants for employment without regard to race, color, religion, sex, ancestry, ethnic background, national origin, pregnancy, medical condition, childbirth, marital status, physical handicap, political affiliation, actual or perceived sexual orientation, or veteran status. This applies, but not limited to, recruiting, hiring, termination, compensation and benefits.

If you have any questions pertaining to our Equal Opportunity Policy or its implementation, you are encouraged to contact our office.

Substance abuse: Alcohol and Drugs

Kula Consulting recognizes the serious issue of alcohol and drug abuse throughout our society. For this reason, and in order to comply with the Drug Free Workplace Act of 1988, Kula Consulting has established a policy on alcohol and drug abuse.

Drugs and alcohol consumption will not be tolerated on company property under any circumstances. This includes consumption, possession, use, purchase, sale, manufacture, or distribution of controlled substances. Abuse of prescribed medications will be considered in the same manner as abuse of illegal substances.

Unlawful Harassment

Kula Consulting is committed to providing a work environment free of harassment. Company policy prohibits harassment because of sex (which includes sexual harassment, gender harassment, and harassment due to pregnancy, childbirth, or related medical conditions) and harassment because of race, religious creed, color, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other basis protected by federal, state, local law or ordinance or regulation. All such harassment is unlawful. The Kula Consulting anti-harassment policy applies to all persons involved in the operation of Kula Consulting including managers and consultants.

Prohibited unlawful harassment for any reasons stated above includes, but is not limited to, the following behavior.

- a) Verbal contact such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations or comments;
- b) Visual conduct such as derogatory/ or sexually-orientated posters, photography, cartoons, drawings or gestures;
- c) Physical Conduct such assault, unwanted touching, blocking normal movement or interfering with work because of sex, race or any other protected basis;
- d) Threats or demands to submit to sexual requests as a condition of continued employment, or to avoid some other loss, and offer of employment in return for sexual favors; and
- e) Retaliation for having reported or threatened to report harassment.

If you believe that you have been unlawfully harassed, provide a written complaint to a representative of Kula Consulting as soon as possible. Kula Consulting will immediately undertake effective, thorough and objective investigation of the harassment allegations. If Kula Consulting determines that unlawful harassment has occurred, effective remedial action will be taken in accordance with the circumstances involved. Whatever action is taken against the harasser will be made known to the employee lodging the complaint and Kula Consulting will take appropriate action to remedy any loss to the

employee resulting from harassment. Kula Consulting will not tolerate or permit retaliation by management or co-workers.

Kula Consulting encourages all employees to report any incident of harassment by this policy immediately so that complaints may be quickly and fairly resolved. You should be aware that the Federal Equal Employment Opportunity Commission and the California Department of Fair Employment investigate and prosecute complaints of prohibited harassment in employment

Open Door Policy

If you have a problem with the way things are done, either at Kula Consulting or at your client company, we have an open door policy. Should any problems arise, please feel free to call, email or visit your account manager. We want you to feel that you can address any issue, no matter how seemingly small, without encountering bureaucracy in the process.

On the Job Injuries

If you are injured on the job, you are to immediately contact your Kula Consulting representative.

Billable Hours

Time cards

Time cards are the Kula Consulting way of making sure that you receive the amount of pay that you are entitled to. Care should be taken to see that your card is completed accurately each day. Time taken for breaks and lunches should be deducted from your daily hours. Please round weekly hours worked to the nearest quarter hour. If the hours on your timecard are not rounded, we will round them down to the nearest quarter hour before sending them to payroll.

Kula Consulting workweek is Saturday through Friday. Time cards are due into our office via fax each Monday by noon for the previous week's work. If your timecard is not received in time, your paycheck may be delayed until the following pay period.

Tardiness and Absenteeism

When you are going to be absent or late for work, it is your responsibility to personally call your client manager no later than the normal starting time. Should your absence last longer than one day, it is important that you phone your supervisor each morning.

Lunches and Breaks

As a consultant, all lunches and breaks are to be deducted from your timecard for amount of time worked. When you begin your assignment, make sure you understand what is expected regarding lunches and breaks.

Overtime

From time to time, the client company may request that you work more than forty (40) hours in a week. Assuming your manager approves this time, you will be paid at the appropriate overtime rate.

Jury Duty

While supporting your efforts in performing your civic duty when called to sit on a jury, the client will not authorize payment of hours not worked while on jury duty.

Holidays

Kula Consulting does not pay vacation or holiday time to its consultants unless authorized by the client company.

Leave of Absence

Kula Consulting will work with you in coordinating a leave of absence, if required. It is, however, a decision which must be approved by your client manager. In most cases managers are sympathetic to needs and will oblige, if possible. The client will not, however, authorize payment during leave of absence from your assignment.

Completion of Assignment

Renewal of Assignment

Many contracts are written for short periods of time and renewed throughout the year. We ask that you stay open to the needs of the client and remain open to the possibility should the need arise.

Termination Procedures

We do everything in our power to assure a long and enjoyable stay with your client company. Hiring managers will generally provide some prior notice prior to the end of your assignment. We will work closely with you to find another suitable opportunity.

Before your last day of work, you must return all client information, access badges, and client property. All requests for expense reimbursement must be made prior to your last day of work.

Acceptance of Employment

If you accept an offer of permanent employment without prior written permission by Kula Consulting and within 180 days of employment with Kula Consulting, it is a breach of contract with Kula Consulting contractor agreement. This restriction applies to accepting employment with a prospective client to whom you were presented by Kula Consulting

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