

**(ATTACHMENT 2) ACTION ON THE REQUEST TO WAIVE ADMINISTRATIVE POLICY 3.09(9)(e) AND  
AWARD A PROFESSIONAL SERVICES CONTRACT TO CLIFTONLARSONALLEN LLP**

Contract Requisition Number: CR071148  
Contract Number: C033458  
Vendor Number: V032037

**MILWAUKEE BOARD OF SCHOOL DIRECTORS  
PROFESSIONAL SERVICES CONTRACT**

This Contract is being entered into this 1<sup>st</sup> day of July 2025, by and between **CliftonLarsonAllen LLP** (“Contractor”) and Milwaukee Board of School Directors (“MPS”). This Contract is the result of an open competitive procurement, specifically Request for Proposal (RFP) 1132.

**1. SCOPE OF SERVICES**

Contractor shall specifically perform the following tasks:

Contractor shall provide all activities as requested by MPS and in accordance with the Scope of Services of RFP 1132 including, but not limited to the following:

Contractor shall provide audit services to audit MPS’s financial statements for the fiscal years 2025, 2026, 2027, with the possibility of two additional one-year options to extend for fiscal years 2028 and 2029. Contractor will conduct an examination of the basic financial statements including both the government-wide and fund financial statements of the school district.

Contractor will express an opinion on the fair presentation of its financial statements in conformity with accounting principles generally accepted in the United States of America for the fiscal years ended June 30, 2025, 2026, 2027, 2028 and 2029.

The financial and compliance audit will involve all the MPS district funds and accounts. Contractor is required to analyze and apply audit procedures to the supplementary information in order to comply with reporting requirements as prescribed by Wisconsin Department of Public Instruction (“DPI”) and the State of Wisconsin Single Audit Guidelines, issued by the Wisconsin Department of Administration.

Contractor will provide a membership audit of the third Friday of September and the second Friday in January Membership Reports, if required by the DPI.

Contractor will provide unlimited consultation during the year as requested.

Contractor will provide eight (8) hours of training at no cost to be scheduled through the Chief Financial Officer’s Office or designated MPS Staff member each year at a mutually agreeable date and time.

Contractor will ensure adequate qualified coverage when primary staff is out of office or unable to perform work due to any absence.

Contractor will review and respond to submitted documents within ten (10) business days of receipt.

Contractor shall be required to be in attendance and involved in weekly/biweekly DPI status calls as needed and at the request of MPS and/or DPI.

Contractor shall submit to the Milwaukee Board of School Directors the following reports, with copies of each for transmittal to the DPI and other agencies as required:

- a. DPI form PI 1506 AC internet filing and audit statements, and form PI 1506FB and Special Education-No Valid License Worksheet.
- b. Independent Auditors Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for inclusion in the Annual Comprehensive Financial Report
- c. Independent Auditor’s Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- d. Independent Auditor’s Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Compliance Supplement and the State Single Audit Guidelines
- e. Schedule of Findings and Questioned Costs

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- f. Summary Schedule of Prior Year Findings
- g. An audit of two defined benefit supplemental pension plans sponsored by and administered by MPS conducted in accordance with generally accepted auditing standards for the purpose of expressing an opinion with respect to MPS' financial statements. Plan funds are held in trust and invested by a subsidiary of the custodial Trustee, a designee as approved by the Board and with the State of Wisconsin Investment Board.
- h. A management letter, with appropriate recommendations, commenting on material weaknesses in internal accounting control, reportable conditions, and identifying possible noncompliance with finance related legal provisions.
- i. State Aid Membership audit reports as required by the DPI.
- j. Audit of the Integration Transfer Program membership counts (Chapter 220 audit). The audit will be conducted in accordance with Government Auditing Standards and with procedures developed by DPI.
- k. Audit of parent consent for transportation sufficient to comply with the DPI requirements.
- l. A review of MPS' Annual Comprehensive Financial Report ("ACFR") when finalized, but prior to publishing, sufficient to assure accuracy in replication of the audit report and all supplemental schedules.
- m. Assist MPS in obtaining Government Finance Officers Association ("GFOA") certification for MPS' ACFR.
- n. Irregularities and illegal acts. Auditors are required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:
  - i. Superintendent of Schools
  - ii. Chief Financial Officer
  - iii. Comptroller
  - iv. Board President

In the required report(s) on internal controls, the auditor shall communicate any significant deficiencies or material weaknesses found during the audit. A material weakness is defined as a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is defined as a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Control deficiencies not considered to be material weaknesses or significant deficiencies shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls or communicated to management verbally during the audit.

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

An electronic copy of each audit report is required and a bound paper copy of each report will be made available upon request.

**Working Paper Retention and access to Working Papers:**

All working papers and reports must be retained, at the Contractor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by MPS of the need to extend the retention period. The Contractor will be required to make working papers available, upon request, to the following parties or their designees:

- a. Wisconsin Department of Public Instruction
- b. U.S. Government Accountability Office ("GAO")

Parties designated by the federal or state governments or by MPS as part of an audit quality review process audit.

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In addition, the Contractor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Any repository of documents shall be available to all parties. In the event that documents are to be removed or disposed of, a written notification must be provided with a minimum of ten (10) business days given prior to any removal or disposal may occur.

Timing, Location, and Conduct of Audit Work:

In addition to time requirements established by DPI, the following conditions shall apply:

- a. MPS, expects to receive a list of schedules to be prepared and other items required for the audit by the 1st week of May each year.
- b. The preliminary fieldwork shall be conducted the 2nd week of June, unless an alternate June date is mutually agreed to with MPS.
- c. The interim fieldwork shall be conducted the last two weeks of August.
- d. The final onsite audit will be scheduled for the two-week period commencing no later than the second Monday of November. The audit will be conducted on MPS premises. MPS will provide space deemed adequate by the auditor to efficiently conduct the audit.
- e. Prior to the August due date for filing the PI-1505AC, the auditor will meet with the Comptroller and CFO to review adjusting journal entries, certify data for submission of the PI-1505AC, and review any adjustments or concerns that might affect MPS completion of the PI-1505SE.
- f. Report completion and exit conference are required by December 17th of each year.
- g. Prior to submission of the completed report, the auditor will be required to review a draft of the proposed report and management letter with the Comptroller and the CFO. The management letter will be sent to the CFO.
- h. The financial audit statement reports, as included in the ACFR, must be submitted to MPS no later than December 17th of each year. The financial Audit Statement included in the ACFR must be submitted to the DPI by MPS' last business day in December. If the ACFR is not completed by the DPI required due date, the financial audit statement should be issued in a separate report.
- i. The engagement will include presentations to the Milwaukee Board of School Directors as required.

Please note that slight modifications may occur in the timing of a through h.

RFP 1132 (including all attachments, exhibits, and addenda) and Contractor's Response to RFP 1132, are incorporated herein by reference. All minimum respondent qualifications of the RFP are material terms of this Contract with which Contractor must comply.

Contractor shall provide, at its own expense, all personnel required to perform the services under this Contract.

Contractor will provide a Statement(s) of Work ("SOW") each year prior to the start of services that provides information required by the AICPA professional standards for audit engagements, which has additional information required by professional standards. The SOW will be added to the Contract via a Modification upon receipt from Contractor.

**2. TERM**

This Contract shall be in effect from July 1, 2025 through June 30, 2028 (the "Initial Term"), with the option to extend for up to two additional one-year terms to run from July 1, 2028 through June 30, 2029, and July 1, 2029 through June 30, 2030 upon mutual consent of the parties and Board approval. MPS will base its renewal decision on the following performance metrics to be rated by MPS personnel. Contractor must attain a minimum score of 90 points to be eligible for contract renewal; however, 90 points does not guarantee renewal.

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<b>Performance Metrics</b>	<b>Points</b>
ACFR (including Basic Financial Statements) issued by December 31st	35
Single Audit and Report to Those Charged With Governance Issued	25
Supplemental Pension Audits issued by December 31st	20
Membership and Parental Consent Audits issued by May 3rd	10
Customer Service	10
Total	100

**No work** shall commence before a Contractor receives a fully executed Contract and has been given approval to proceed. Any work performed by the Contractor prior to obtaining a fully-executed Contract with approval to proceed shall not be compensated pursuant to this Contract. Any continuation of the Contract beyond this term must be set forth in writing and signed by the original signatories to the Contract.

### **3. COMPENSATION**

Total compensation under this Contract shall not exceed \$1,516,990.00 amount in the Initial Term, payable only for the units and rates quoted in Contractor's Best and Final Offer (BAFO) response to **Attachment A** (A1-A5) and RFP 1132 Grand Total Cost Proposal Worksheet BT-68TW, incorporated herein by reference and attached hereto.

Progress payments will be made on the basis of hours of work completed during the course of the agreement in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld pending delivery of the respondent's final reports. Invoices should provide sufficient detail to note hours worked on the specific audit segments, hourly rates for each individual, and totals billed agree to the hours worked and hourly rates. MPS reserves the right to determine in its sole discretion whether services have been adequately and fully delivered; to withhold payment until services are fully and adequately delivered; or to disallow a pro rata share of payments for services not fully and adequately delivered.

Milwaukee Public Schools does not pay in advance for services. No payment shall be made until a properly submitted invoice is approved. Invoices shall be submitted to:

Milwaukee Public Schools  
ATTN: Aycha Sawa, Chief Financial Officer  
5225 West Vliet Street  
Milwaukee, WI 53208

A properly submitted invoice must include a detailed description of the dates and times worked, the tasks performed, the quantity of services provided, and shall be quantified according to the units, rates, and services defined in Contract. As a matter of practice, MPS attempts to pay all invoices in 30 days. It is mutually agreed that State Prompt pay law does not apply to this Contract. In the event MPS does not pay an invoice within 30 days, no interest shall accrue on the payment due to contractor.

Unless otherwise specified, MPS shall not pay invoices submitted more than 60 days after actual work. In the case of grant funding, no payments shall be made after grant close out. Final invoices must be marked as such.

### **4. NON APPROPRIATION OF FUNDS**

This Contract is contingent upon the appropriation of sufficient funds by appropriate MPS officials. If funds are not appropriated, Contractor agrees to take back any commodities furnished under the Contract, terminate any services supplied to MPS under the Contract, and relieve MPS of any further obligations under the Contract.

### **5. NON-DISCRIMINATION**

In the performance of work under this Contract, Contractor shall not discriminate in any way against any employee or applicant for employment on the basis of a person's sex, race, age, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, disability, or socio-economic status. This prohibition includes but is not limited to employment; promotions, demotions and transfers; recruitment; advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeships. Contractor is required to include a similar provision in all subcontracts to this Contract.

If MPS determines Contractor has violated this non-discrimination policy, MPS may terminate this Contract without liability for undelivered services or materials. MPS may also deem the Contractor ineligible to participate in future contracts with MPS.

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**6. INDEMNITY**

Notwithstanding any references to the contrary, Contractor assumes full liability for all of its acts or omissions in the performance of this Contract, as well as the acts or omissions of its subcontractors. Contractor shall indemnify and hold harmless MPS, its agents, officers and employees ("Indemnitees") against all liabilities, losses, judgments, decrees, costs, and expenses that may be claimed against MPS as a result of granting of this Contract ("Claims") to said Contractor, or that may result from the negligence or willful misconduct of said Contractor, its agents, or employees in the performance of its obligations under this Contract. If judgment is recovered against MPS in suits of law or equity for any reason, including by reason of the carelessness, negligence, or acts or omissions of the Contractor, against such persons, firms or corporations carrying out the provisions of the Contract for the Contractor, the Contractor assumes full liability for such judgment, not only as to any monetary award, but also as to the costs, attorneys' fees or other expenses resulting therefrom. Contractor's indemnification obligations hereunder shall not extend to Claims arising from the sole negligence or willful misconduct of the Indemnitees.

In accordance with applicable laws, MPS shall be responsible for defending and paying judgments on behalf of its officers, employees and agents while acting within the scope of their employment or agency for any claims that may arise out of MPS's negligence for acts, policies, or directives that affect the activities covered by this Contract.

**7. TIME LIMITATIONS**

The nature of Contractor's services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between MPS and Contractor. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this Contract, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by MPS against Contractor must be commenced as provided below, or MPS shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

<b>Service</b>	<b>Time after the date Contractor delivers the completed services or work product*</b>
Examination, compilation, and preparation services related to prospective financial statements	36 months
Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information	60 months
All Other Services	36 months

If this Contract is terminated or MPS' ongoing relationship with Contractor is terminated, then the applicable Limitation Period remains as stated above. The applicable Limitation Period applies and begins to run even if MPS has not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

**8. BACKGROUND CHECKS**

Contractor will conduct, at Contractor's expense, a criminal information records background check, (hereinafter referred to as "background check"), through the Wisconsin Department of Justice and other appropriate states' agencies, on all current and potential administrators, board members, officers, and employees who have, or who are anticipated to have, "direct, unsupervised contact" with MPS students in the performance of this Contract.

An out of state background check should be completed in the state(s) in which the individual resided for at least six months within the last two years and was eighteen years or older at the time.

Contractor will submit to MPS's Department of Employment Relations (DER), (via mail to Milwaukee Public Schools Background Checks, Attn: Department of Employment Relations, Room 116, 5225 West Vliet Street, Milwaukee, WI 53208, or via email at [564@milwaukee.k12.wi.us](mailto:564@milwaukee.k12.wi.us)), all completed background checks. Such records will be reviewed and MPS will notify Contractor of any individual(s) who, based on MPS standards, are unfit and should not have contact with MPS students. All determinations made by MPS with regards to whether an individual is fit to provide services pursuant to this Contract are made in MPS's sole discretion.

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The following will each be a material failure to comply with the terms of this Contract and cause for immediate termination of this Contract by MPS: failure to perform background checks as outlined in this Section 7; failure to submit background checks to MPS as outlined in this Section 7; allowing services to be provided by an individual who has not be subjected to a background check; and allowing services to be performed by an individual who has been determined to be unfit by MPS as outlined in this Section 7.

**9. INSURANCE AND PROOF OF FINANCIAL RESPONSIBILITY**

Contractor understands and agrees that financial responsibility for claims or damages to any person, or to Contractor's employees and agents, shall rest with the Contractor. Contractor and its subcontractors shall effect and maintain any insurance coverage, including, but not limited to, Workers' Compensation, Employers' Liability, General Liability, Contractual Liability, Automobile Liability and Umbrella Liability to support such financial obligations. The indemnification obligation, however, shall not be reduced in any way by existence or non-existence, limitation, amount or type of damages, compensation, or benefits payable under Workers' Compensation laws or other insurance provisions.

The minimum limits of insurance required of the Contractor by MPS shall be:

Workers' Compensation	Statutory Limits
Employers' Liability	\$100,000 per occurrence
General Liability	\$1,000,000 per occurrence/\$2,000,000 aggregate
Auto Liability	\$1,000,000 per occurrence
Umbrella (excess) Liability	\$1,000,000 per occurrence

The Milwaukee Board of School Directors shall be named as an additional insured under Contractor's and subcontractors' general liability insurance and umbrella liability insurance. Evidence of all required insurances of Contractor shall be submitted electronically to MPS via its third party vendor, EXIGIS Risk Management Services. Waivers and exceptions to the above limits will be in the sole discretion of MPS and shall be recorded in the EXIGIS system, which records are incorporated into this Contract by reference. The certificate of insurance or policies of insurance evidencing all coverages shall include a statement that MPS shall be afforded a thirty (30) day written notice of cancellation, non-renewal or material change by any of Contractor's insurers providing the coverages required by MPS for the duration of this Contract.

**10. SHIPPING /TAXES**

Intentionally Omitted.

**11. IRREPARABLE HARM**

It is mutually agreed the breach of this Contract on Contractor's part shall result in irreparable and continuing damage to MPS for which money damages may not provide adequate relief. Therefore, the breach of this Contract on Contractor's part shall entitle MPS to both preliminary and permanent injunctive relief and money damages insofar as they can be determined under the circumstances.

**12. TERMINATION BY CONTRACTOR**

Contractor may, at its option, terminate this Contract upon the failure of MPS to pay any amount, which may become due hereunder for a period of sixty (60) days following submission of appropriate billing and supporting documentation. Upon said termination, Contractor shall be paid the compensation due for all services rendered through the date of termination including any retainage. If circumstances occur related to the condition of MPS' records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by willful misconduct, fraudulent financial reporting, or misappropriation of assets, which in Contractor's professional judgment prevent them from completing the audit or forming an opinion on the financial statements, Contractor retains the right to take action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. If such circumstances should arise, contractor will provide 180 days' notice of termination, giving MPS the right to cure. Said notice must be sent to MPS by Registered or Certified Mail.

**13. TERMINATION BY MPS - BREACH BY CONTRACTOR**

If Contractor fails to fulfill its obligations under this Contract in a timely or proper manner, or violates any of its provisions, MPS shall thereupon have the right to terminate it by giving five (5) days written notice before the effective date of termination of the Contract, specifying the alleged violations, and effective date of termination. The Contract shall not be terminated if, upon receipt of the notice, Contractor promptly cures the alleged violation with five (5) days. In the event of termination, MPS will only be

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liable for services rendered through the date of termination and not for the uncompleted portion, or for any materials or services purchased or paid for by Contractor for use in completing the Contract.

**14. TERMINATION BY MPS**

MPS further reserves the right to terminate this Contract at any time for any reason by giving Contractor written notice by Registered or Certified Mail of such termination. MPS will attempt to give Contractor 20 days' notice, but reserves the right to give immediate notice. In the event of said termination, Contractor shall reduce its activities hereunder, as mutually agreed to, upon receipt of said notice. Upon said termination, Contractor shall be paid for all services rendered through the date of termination, including any retainage. This section also applies should the Milwaukee Board of School Directors fail to appropriate additional monies required for the completion of the Contract.

**15. INDEPENDENT CONTRACTOR**

Contractor agrees and stipulates that in performing this Contract, it is acting as an Independent Contractor, and that no relationship of employer and employee, partnership or joint venture is created by this Contract. Contractor has exclusive control over work hours, location, and other details of such services, and MPS's sole interest is to ensure that said service shall be performed and rendered in a competent, safe, efficient, timely and satisfactory manner in accordance with the terms of this Contract.

Contractor has the sole obligation to provide for and pay any contribution or taxes required by federal, state or local authorities imposed on or measured by income. Contractor specifically covenant not to file any complaint, charge, or claim with any local, state or federal agency or court in which Contractor claims to be or to have been an employee of MPS during the period of time covered by this Contract and that if any such agency or court assumes jurisdiction of any complaint, charge or claim against MPS on Contractor's behalf, Contractor will request such agency or court to dismiss such matter. MPS shall not be charged any obligation or responsibility whatsoever of extending any fringe benefits which may be extended to MPS employees, including any insurance, or pension plans.

Contractor further agrees that MPS is not to be charged with the obligation or responsibility of extending any fringe benefits such as hospital, medical and life insurance, or pension plans which may be extended to employees of MPS from time-to-time and further agree to indemnify and hold harmless MPS and all its employees, officers and agents from any liability for personal injuries, including death, or for damage to or loss of personal property, which might occur as a result of the performance of the services provided for under this Contract.

**16. ASSIGNMENT LIMITATION**

This Contract shall be binding upon and inure to the benefit of the parties and their successors and assigns; provided, however, that neither party shall assign its obligations hereunder without the prior written consent of the other.

**17. PROHIBITED PRACTICES**

- A. Contractor during the period of this Contract shall not hire, retain or use for compensation any member, officer, or employee of MPS to perform services under this Contract, or any other person who, to the knowledge of Contractor, has a conflict of interest.
- B. Contractor hereby attests it is familiar with MPS's Code of Ethics, providing in pertinent part, "[a]n employee of Milwaukee Public Schools may not accept any gift or gratuity in excess of \$25.00 annually from any person, persons, group or any firm which does business with or is attempting to do business with MPS."
- C. No person may enter into this Contract for services that the MPS employee would otherwise perform as an employee.
- D. No current or former MPS employee may perform services on a professional services contract without the prior written consent of the MPS Chief Human Capital Officer or his/her designee.
- E. If the Contract is for apparel for \$5,000.00 or more, the Contractor agrees to provide only items manufactured by responsible manufacturers. Contractor is required to include a similar provision in all subcontracts to this Contract.

**18. LIVING WAGE REQUIREMENT**

Contractor shall comply with, and ensure its subcontractors performing work under this Contract comply with, Milwaukee Board of School Directors' Administrative Policy 3.09(17), which requires that employees be paid a "living wage."

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**19. NOTICES**

Notices to either party provided for in this Contract shall be sufficient if sent by Certified or Registered mail, postage prepaid, addressed to the signatories on this Contract, or to their designees.

**20. WAIVER**

The waiver or failure of either Party to exercise in any respect any rights provided for in this Contract shall not be deemed a waiver of any further right under this Contract.

**21. INTEGRATION / SEVERABILITY**

This Contract and its attachments, exhibits, and addenda, if any, RFP 1132 and Contractor's Response to RFP 1132, constitute the entire Contract among the Parties with respect to the subject matter hereof and supersede all prior proposals, negotiations, conversations, discussions and Contracts among the Parties concerning the subject matter hereof. No amendment or modification of any provision of this Contract shall be effective unless the same shall be in writing and signed by both Parties.

MPS shall not be bound by any terms and conditions included in of Contractor's packaging, service catalog, brochure, technical data sheet or other document which attempts to impose any conditions at variance with or in addition to the terms and conditions contained herein.

If any term or provision of this Contract should be declared invalid by a court of competent jurisdiction or by operation of law, the remaining terms and provisions of this Contract shall be interpreted as if such invalid Contracts or covenants were not contained herein.

**22. CHOICE OF LAW & FORUM**

The state courts of Wisconsin shall be the sole forum for all disputes arising of this Contract. The validity, construction, enforcement and effect of this Contract shall be governed solely by the laws of the State of Wisconsin.

**23. TIMING**

Time is of the essence in this Contract.

**24. CERTIFICATION REGARDING DEBARMENT OR SUSPENSION**

Contractor certifies that neither Contractor or its principals; its subcontractors or their principals; the sub-recipients (if applicable) or their principals are suspended, debarred, proposed for debarment, voluntarily excluded from covered transactions, or otherwise disqualified by any federal department or agency from doing business with the Federal Government pursuant to Executive Orders 12549 and 12689. Contractor specifically covenants that neither the Contractor or its principals, its sub-contractors or their principals, or the sub-recipients (if applicable) or their principals are included on the Excluded Parties List System ("EPLS") maintained by the General Services Administration ("GSA").

**25. FORCE MAJEURE**

MPS will not be liable to pay Contractor for any work that the Contractor is unable to perform due to act of God, riot, war, civil unrest, flood, earthquake, outbreak of contagious disease or other cause beyond MPS's reasonable control (including any mechanical, electronic, or communications failure, but excluding failure caused by a party's financial condition or negligence).

**26. STUDENT DATA**

Contractor acknowledges that student data is protected by both federal and state law. *See* Wis. Stat. § 118.125; 20 U.S.C. § 1232g(b); 34 C.F.R. § 99.1 *et seq.* If MPS determines that Contractor has disclosed any student record information in violation of either federal or state law, without prejudice to any other rights or remedies the MPS may have, MPS shall be entitled to immediately terminate this and every other existing Contract without further liability. Moreover, MPS may bar Contractor from future MPS contracts for varying periods up to and including permanent debarment.

**27. NON-DISCLOSURE**

Absent prior written consent of the person listed in Section 3 or his/her designee, Contractor shall not: (1) disclose, publish, or disseminate any information, not a matter of public record, that is received by reason of this Contract, regardless of whether the Contractor is or is not under contract at the time of the disclosure; or (2) disclose, publish, or disseminate any information developed for MPS under this Contract. Contractor agrees to take all reasonable precautions to prevent any unauthorized use, disclosure, publication, or dissemination of the same information.



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Contractor will not disclose any of MPS' confidential, proprietary, or privileged information to any person or party, unless MPS authorizes Contractor to do so, it is published or released by MPS, it becomes publicly known or available other than through disclosure by Contractor, or disclosure is required by law, regulation or professional standard. This confidentiality provision does not prohibit Contractor from disclosing MPS' information to one or more of Contractor's affiliated companies in order to provide services that MPS has requested from Contractor or from any such affiliated MPS, with notice to MPS. Any such affiliated MPS shall be subject to the same restrictions on the use and disclosure of MPS' information as apply to Contractor. MPS also consents to Contractor's disclosure of information regarding the nature of services Contractor provide to MPS to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The workpapers and files supporting the services Contractor performs are the sole and exclusive property of Contractor and constitute confidential and proprietary information. Contractor does not provide access to its workpapers and files to MPS or anyone else in the normal course of business. Unless required by law or regulation to the contrary, Contractor retains its workpapers and files in accordance with its record retention policy that typically provides for a retention period of seven years. After this period expires, Contractor's workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time Contractor's records are available. The workpapers and files of Contractor are not a substitute for MPS's records.

Pursuant to authority given by law, regulation or professional standards Contractor may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. Contractor will notify MPS of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of Contractor personnel and at a location designated by Contractor. Furthermore, upon request, Contractor may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Contractor may, at times, utilize external web applications to receive and process information from its clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by MPS to the maximum extent possible prior to uploading the document or file. In the event that MPS is unable to remove or obscure all sensitive data, please contact Contractor to discuss other potential options for transmitting the document or file.

Contractor may, at times, use third-party software applications to perform services under this Agreement. MPS acknowledges the software vendor may have access to its data.

Contractor regularly aggregates anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, Contractor is always careful to preserve the confidentiality of the separate information that Contractor obtains from each client, as required by the AICPA Code of Professional Conduct and various laws. MPS' acceptance of this Contract will serve as MPS' consent to Contractor's use of anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

All information and any derivatives thereof, whether created by MPS or Contractor under this Contract remains the property of MPS and no license or other rights to such information is granted or implied hereby. For purposes of this Contract, "derivatives" shall mean: (i) for copyrightable or copyrighted material, any translation, abridgment, revision, or other form in which an existing work may be recast, transformed, or adapted; and (ii) for patentable or patented material, any improvement thereon.

Within ten business days of the earlier of receipt of MPS' written or oral request, or final payment, Contractor will return all documents, records, and copies thereof it obtained during the development of the work product covered by this Contract.

**28. MPS LOGO/PUBLICITY**

No Contractor shall use the MPS Logo in its literature or issue a press release about the subject of this Contract without prior written notice to and written approval of MPS's Executive Director of Communications & Outreach.

**29. ORDER OF PRIORITY**

In the event of a conflict among the documents constituting this Contract, the order of priority to resolve the conflict shall be: 1) this Contract; 2) RFP 1132 (including all attachments, exhibits, and addenda); and 3) Contractor's Response to RFP 1132.

**(ATTACHMENT 2) ACTION ON THE REQUEST TO WAIVE ADMINISTRATIVE POLICY 3.09(9)(e) AND  
AWARD A PROFESSIONAL SERVICES CONTRACT TO CLIFTONLARSONALLEN LLP**

Contract Requisition Number: CR071148  
Contract Number: C033458  
Vendor Number: V032037

**30. PUBLIC RECORDS**

Both parties understand that the Board is bound by the Wisconsin Public Records Law, and as such, all of the terms of this Contract are subject to and conditioned on the provisions of Wis. Stat. § 19.21, *et seq.* Contractor acknowledges that it is obligated to assist the Board in retaining and producing records that are subject to Wisconsin Public Records Law, and that the failure to do so shall constitute a material breach of this Contract, and that the Contractor must defend and hold the Board harmless from liability under the law. Except as otherwise authorized, those records shall be maintained for a period of seven years after receipt of final payment under this Contract.

**31. CONTRACT COMPLIANCE REQUIREMENT**

The HUB requirement on this Contract is 25% per 12-month period. The paid student employment requirement of this Contract is 300 hours per 12-month period. The student career awareness requirement for this Contract is 10 hours per 12-month period. Failure to achieve these requirements may result in the application of some or all of the sanctions set forth in Administrative Policy 3.10, which is hereby incorporated by reference.

IN WITNESS WHEREOF, the parties here to have executed this Contract on the day, month and year first above written.

CONTRACTOR (Vendor #: V032037)

**MILWAUKEE BOARD OF SCHOOL DIRECTORS**

By: \_\_\_\_\_  
Authorized Representative

By: \_\_\_\_\_  
*Janine Adamczyk, Director*  
*Procurement & Risk Management*

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

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

CliftonLarsonAllen LLP  
220 S 6<sup>th</sup> St, Ste 300  
Minneapolis, MN 55402  
(414) 721-7603

By: \_\_\_\_\_  
*Eduardo Galvan*  
*Interim Superintendent of Schools*

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

SSN / FEIN: XXXXXXXXXX

Budget Code:  
FSN-0-0-ACT-FN-ECTS (\$1,316,720)  
ADT-0-A-1Ax-OB-EAUS (\$200,270)

By: \_\_\_\_\_  
*Marva Herndon, President*  
*Milwaukee Board of School Directors*

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

*Reviewed by Insurance Compliance:*

By: \_\_\_\_\_

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

*Reviewed by Contract Compliance:*

By: *Jiguinna Cohen*

Date: 03.06.2025

**(ATTACHMENT 2) ACTION ON THE REQUEST TO WAIVE ADMINISTRATIVE POLICY 3.09(9)(e) AND  
AWARD A PROFESSIONAL SERVICES CONTRACT TO CLIFTONLARSONALLEN LLP**

**RFP 1132  
Audit Services  
Cost Proposal Worksheet  
Attachment A (A1-A5)**

Contract Requisition Number: CR071148  
Contract Number: C033458  
Vendor Number: V032037

**(ATTACHMENT 2) ACTION ON THE REQUEST TO WAIVE ADMINISTRATIVE POLICY 3.09(9)(e) AND  
AWARD A PROFESSIONAL SERVICES CONTRACT TO CLIFTONLARSONALLEN LLP**

Contract Requisition Number: CR071148

Contract Number: C033458

Vendor Number: V032037

**Grand Total Cost Proposal Worksheet (BT-68TW)**