

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

Purchase Requisition Number: CR050863

Contract Number: C029472

Vendor Number: V006288

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

On April 1, 2020, the Milwaukee Board of School Directors and Baler Tilly US, LLP (formerly Baker Tilly Virchow Krause, LLP) entered into Professional Services Contract number C029472 (“Contract”), to be in effect from July 1, 2020 through June 30, 2023 (“Initial Term”), with the possibility of two, one-year extensions to run from July 1, 2023 through June 30, 2024 and July 1, 2024 through June 30, 2025 upon mutual consent of the parties and Board approval. The parties modified the Contract in November 2020 (the “First Modification”), and again in May, 2021 (the “Second Modification”).

In accordance with Section 20 of the Contract, the parties modify those terms and conditions identified below.

1. Section 1., Scope of Services, is modified, to include the following provision: “Contractor shall provide accounting assistance in preparation for the June 2022 audit as detailed in the “Engagement Letter”, dated August 17, 2022, attached hereto as “Exhibit A” and “Standard Business Terms” attached hereto as “Exhibit B” and incorporated herein.”
2. Section 3., Compensation, is modified, striking “\$964,590.00” and replacing with “\$998,590.00”

CONTRACTOR

DocuSigned by:

By: Wendi Unger  
A9F0DA79334B48D...

Date: 10/6/2022

Baker Tilly US, LLP  
777 East Wisconsin Avenue, 32<sup>nd</sup> Floor  
Milwaukee, WI 53202  
(414) 777-5423

Tax ID: XXXXXXXXXX

Budget code(s): SCF-0-0-CTG-DW-EAUS-ECTS	\$799,590
ADT-0-A-1AX-OB-EAUS-ECTS	\$150,000
SCF-0-0-CTG-DW-EAUS-ECTS	\$49,000

MILWAUKEE BOARD OF SCHOOL DIRECTORS

DocuSigned by:

By: Janine Adamczyk  
91ABB73E994C473...  
*Janine Adamczyk, Director*  
*Procurement & Risk Management*

Date: 10/14/2022

By: Not Required  
*Keith P. Posley, Ed.D.*  
*Superintendent of Schools*

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

By: Not Required  
*Robert E. Peterson, President*  
*Milwaukee Board of School Directors*

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

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

Purchase Requisition Number: CR050863

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DocuSigned by:

*Dalisa Flores*

F0C3273A68BC42E...

By: \_\_\_\_\_  
Insurance Compliance

Date: \_\_\_\_\_  
10/12/2022

10/18/2022

DS

*DF*

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**  
Exhibit A

August 17, 2022

Ms. Martha J. Kreitzman  
Chief Financial Officer  
Milwaukee Board of School Directors d/b/a Milwaukee Public Schools  
5225 W. Vliet Street  
Milwaukee, Wisconsin 53208

Dear Ms. Kreitzman:

Thank you for engaging Baker Tilly US, LLP (“Baker Tilly” or “we” or “our”) to assist the Milwaukee Board of School Directors d/b/a Milwaukee Public Schools (“the District”, “Client”) with the project as described below. We appreciate the opportunity to serve District.

The purpose of this letter (the “Engagement Letter”) is to confirm our understanding of the terms and objectives of this engagement and the nature of the services we will provide as consultants of the District.

**Services**

The services (“Services”) we provide under this Engagement Letter will be directed by District’s management. The types of Services to be provided are as follows:

Based on our discussions, we will provide accounting assistance in preparation for the June 30, 2022 audit the work papers and footnotes for all GASB 68, 73, 75 related items. We will prepare workpapers and provide feedback to management for consideration of any proposed adjustments.

We will provide individuals from our State and Local Government practice for this assistance.

For this service, the District will be billed for time incurred at an amount not to exceed \$15,000. Invoices for these fees will be rendered monthly and are payable within thirty (30) days from receipt of a properly submitted invoice which must include a detailed description of the dates and times worked, and the tasks performed. In the event a unique or complex issue arises, or additional assistance is requested by the District not related to the items noted above we will work with you to determine the level of assistance required, modify any changes to this Engagement Letter in writing, and bill for these services at the hourly rate and time required to perform additional service of the person preparing. We will notify you, prior to and in writing, if the assistance you require is outside the scope of our agreed-upon engagement.

## (ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS

Ms. Martha Kreitzman  
Milwaukee Public Schools

August 17, 2022  
Page 2

None of these services can be relied on to detect errors, fraud, or illegal acts that may exist; however, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of this engagement. Our services under this contract do not constitute an audit of any information. We will not be verifying the accuracy of underlying data or your internal records.

### **Management Responsibilities**

Management is responsible for making available to us, on a timely basis, all of the client's original accounting records and related information and for the completeness and accuracy of that information, and client personnel to whom we may direct inquiries.

- > Management is responsible for recording all transactions into the client's general ledger including, but not limited to cash disbursements; cash receipts; and general, adjusting, or correcting journal entries.
- > Management shall be solely responsible for reviewing and approving any and all work we perform.
- > Because of the importance of oral and written representations to an effective project, the District releases Baker Tilly and its current, former or future partners, principals, employees and personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentations by management.
- > The terms of this agreement shall apply to any claims of any kind, including, but not limited to, contract, tort, or negligence of any party, including the District or Baker Tilly, except for any wrongful actions of Baker Tilly, such as breach of contract/warranty, or unlawful disclosure of any confidential or private information.

### **Non-Attest Services**

The services that we will be providing are non-attest services. To ensure that our independence is maintained with respect to the financial audit, it is your responsibility to review our work in addition to understanding the nature of our work.

We will not perform any management functions or make management decisions on your behalf with respect to any non-attest services we provide. In addition, we will not enter transactions into the District's general ledger, approve District transactions or supervise District staff.

In connection with our performance of any non-attest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving our work product when it is submitted to you.
- > Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the non-attest services we perform.
- > Accept responsibility for the results of our non-attest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

Ms. Martha Kreitzman  
Milwaukee Public Schools

August 17, 2022  
Page 3

**Legal Terms**

In no event shall either party be liable for any punitive damages arising out of or related to this Engagement Letter, even if the other party has been advised of the possibility of such damages.

**Resolution of Disagreements**

The validity, construction and enforcement of this Agreement shall be determined in accordance with the laws of the State of Wisconsin, without reference to its conflicts of laws principles, and any action (whether by arbitration or in court) arising under this Agreement shall be brought exclusively in the State of Wisconsin. Both parties consent to the personal jurisdiction of the state and federal courts located in Wisconsin. THE PARTIES EXPRESSLY WAIVE TRIAL BY JURY IN ANY JUDICIAL PROCEEDING INVOLVING, DIRECTLY OR INDIRECTLY, ANY MATTER (WHETHER SOUNDING IN TORT, CONTRACT OR OTHERWISE) IN ANY WAY ARISING OUT OF, RELATED TO, OR CONNECTED WITH THIS AGREEMENT OR THE RELATIONSHIP ESTABLISHED HEREUNDER.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

## **(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

Ms. Martha Kreitzman  
Milwaukee Public Schools

August 17, 2022  
Page 4

### **Limitation on Damages and Indemnification**

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, Milwaukee Public Schools personnel or agents, that is not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (excluding, contract, tort or any form of gross negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

### **Other Matters**

Because the services we provide may prove to be useful to the District in situations where the District is involved in investigations or litigation that does not involve Baker Tilly US, LLP, our assistance may be necessary. Therefore, in the event we are requested or authorized by the District, subpoena by the District, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the District, the District may, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our reasonable professional time and expenses, as well as the reasonable fees and expenses of our counsel, incurred in responding to such a request as an expert witness.

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Baker Tilly US, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter constitutes the entire agreement between the District and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. In the event of any conflict between the terms of this Engagement Letter and those of the Contract, the terms of the Contract shall prevail.

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

Ms. Martha Kreitzman  
Milwaukee Public Schools

August 17, 2022  
Page 5

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall initially use good faith efforts to restore the intent of the parties into said provisions; but if said efforts cannot be made, the parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the District's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding the Engagement Letter, please contact Wendi M. Unger, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Wendi M. Unger is available at 414 777 5423 or [wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com).

Sincerely,

BAKER TILLY US, LLP

Enclosures

The services and terms set forth in the Engagement Letter are agreed to by:

Janine Adamczyk

Official's Name

Official's Signature

DocuSigned by:  
*Janine Adamczyk*  
91ABB73E994C473...

Director I, Procurement & Risk Management

Title

10/14/2022

Date

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**

# Baker Tilly US, LLP

## Standard Business Terms

### Exhibit B

These Standard Business Terms (Terms) govern the services provided by Baker Tilly US, LLP (Baker Tilly, we, us or our) set forth in the Statement of Work to which these Terms are attached (the Services). These Terms, together with the Statement of Work to which they are attached, constitute the entire understanding and agreement between the client identified on such Statement of Work (the Client) and Baker Tilly with respect to the Services described in the Statement of Work (collectively, the Statement of Work and these Terms are referred to as the Agreement) and supersede and incorporate all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. If there is a conflict between these Terms and the terms of any Statement of Work, these Terms shall govern.

#### **Section 1. Confidentiality**

With respect to this Agreement and any information supplied in connection with this Agreement and designated by the disclosing party (the Disclosing Party) as "Confidential Information" either by marking it as "confidential" prior to disclosure to the receiving party (the Recipient) or, if such information is disclosed orally or by inspection, then by indicating to the Recipient that the information is confidential at the time of disclosure and confirming in writing to the Recipient, the confidential nature of the information within ten (10) business days of such disclosure, the Recipient agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (A) publicly known, (B) already known to the recipient; (C) disclosed to a third party without restriction; (D) independently developed; or (E) disclosed pursuant to legal requirement or order, or as is required by regulations or professional standards governing the Services performed. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information to its subcontractors and subsidiaries.

#### **Section 2. Deliverables**

(a) Materials specifically prepared by Baker Tilly for Client as a deliverable under a Statement of Work (each a Deliverable) may, when fully paid for by Client, be used, copied, distributed internally, and modified by Client but solely for its internal business purposes. Client shall not, without Baker Tilly's prior written consent, disclose to a third party, publicly quote or make reference to the Deliverables. Baker Tilly shall retain all right, title and interest in and to: (i) the Deliverables, including but not limited to, all patent, copyright, trademark and other intellectual property rights therein; and (ii) all methodologies, processes, techniques, ideas, concepts, trade secrets and know-how embodied in the Deliverables or that Baker Tilly may develop or supply in connection with this Agreement (the Baker Tilly Knowledge). Subject to the confidentiality restrictions contained in Section 1, Baker Tilly may use the Deliverables and the Baker Tilly Knowledge for any purpose.

(b) The documentation for this engagement, including the workpapers, is not part of the Deliverables, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the Services rendered under this engagement. When such records are returned to you, it is the Company's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to Regulators, Client hereby authorizes us to do so.

(c) Baker Tilly and the Company acknowledge that, at the time of the execution of this Engagement Letter, federal, state and local governments, both domestic and foreign, have restricted travel and/or the movement of their citizens due to the ongoing and evolving situation around COVID-19. In addition, like many organizations and companies in the United States and around the globe, Baker Tilly has restricted its employees from travel and onsite work, whether at a client facility or Baker Tilly facility, to protect the health of both Baker Tilly and its clients' employees. Accordingly, to the extent that any of the Services described in this Engagement Letter requires or relies on personnel to travel and/or

perform work onsite, then Baker Tilly and the Company acknowledge and agree that when the performance of such work depends on physical access to Client's facilities, then such work may be supplanted with alternative procedures, or may be delayed, significantly or indefinitely and/or suspended at Baker Tilly's discretion. Baker Tilly and the Company agree to provide the other with prompt written notice in the event any of the onsite Services described herein, such as inventory observations and other procedures, will need to be supplanted, rescheduled and/or suspended. Baker Tilly and the Company also acknowledge and agree that any delays or workarounds due to the situation surrounding COVID-19 may increase the cost of the Services described herein. Baker Tilly will obtain the Company's prior written approval for any increase in the cost of Baker Tilly Services that may result from the situation surrounding COVID-19.

#### **Section 3. Acceptance**

Client shall accept Deliverables which (i) substantially conform to the specifications in the Statement of Work or (ii) where applicable, successfully complete the mutually agreed to acceptance test plan described in the Statement of Work. Client will promptly give Baker Tilly written notification of any nonconformance of the Deliverables with such requirements (Nonconformance) within thirty (30) days following delivery of such Deliverables, and Baker Tilly shall have a reasonable period of time, based on the severity and complexity of the Nonconformance, to correct the Nonconformance so that the Deliverables substantially conform to the specifications. If Client uses the Deliverable before acceptance, fails to promptly notify Baker Tilly of any Nonconformance within such 30-day period, or delays the beginning of acceptance testing more than five (5) business days past the agreed upon date for the start of such acceptance testing as specified or otherwise determined under the Statement of Work, then the Deliverable shall be deemed irrevocably accepted by the Client.

#### **Section 4. Standards of Performance**

Baker Tilly shall perform its Services in conformity with the terms expressly set forth in this Agreement. Accordingly, our Services shall be evaluated on our substantial conformance with such terms and standards. Any claim of nonconformance (and applicability of such standards) must be clearly and convincingly shown. Client acknowledges that the Services will involve the participation and cooperation of management and others of Client. Unless required by professional standards or Client and Baker Tilly otherwise agree in writing, Baker Tilly shall have no responsibility to update any of its work after its completion.

#### **Section 5. Warranty**

(a) Each party represents and warrants to the other that it has full power and authority to enter into and perform this Agreement and any Statement of Work entered into pursuant hereto and the person signing this Agreement or such Statement of Work on behalf of each party hereto has been properly authorized and empowered to enter into this Agreement.

(b) Client warrants that it has the legal right and authority, and will continue to have the legal right and authority during the term of this Agreement, to operate, configure, provide, place, install, upgrade, add, maintain and repair (and authorize Baker Tilly to do any of the foregoing to the extent the same are included in the Services) the hardware, software and data that comprises any of Client's information technology system upon which or related to which Baker Tilly provides Services under this Agreement.

(c) Baker Tilly warrants that any Services that it provides to Client under this Agreement and any Statement of Work will be performed in accordance with generally accepted industry standards of care and competence. Client's sole and exclusive remedy for a breach of Baker Tilly's warranty will be for Baker Tilly, in its sole discretion, to either: (i) use its reasonable commercial efforts to re-perform or correct the



**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**  
**Baker Tilly US, LLP**  
**Standard Business Terms (cont.)**

Services, or (ii) refund the fee Client paid for the Services that are in breach of Baker Tilly's warranty. Client must make a claim for breach of warranty in writing within thirty (30) days of the date that the Services that do not comply with Baker Tilly's warranty are performed. This warranty is voided in the event that Client makes alterations to the Services provided by Baker Tilly or to the environment in which the Services are used (including the physical, network and systems environments) that are not authorized in writing by Baker Tilly. If Client does not notify Baker Tilly of a breach of Baker Tilly's warranty during that 30-day period, Client will be deemed to have irrevocably accepted the Services.

(d) Baker Tilly does not warrant any third-party product (each, a Product). All Products are provided to Client by Baker Tilly "AS IS." Baker Tilly will, to the extent it is allowed to by its vendors, pass through any warranties and indemnifications provided by the manufacturer of the Product. Client, recognizing that Baker Tilly is not the manufacturer of any Product, expressly waives any claim that Client may have against Baker Tilly based upon any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property right (each a Claim) with respect to any Product and also waives any right to indemnification from Baker Tilly against any such Claim made against Client by another. Client acknowledges that no employee of Baker Tilly or any other party is authorized to make any representation or warranty on behalf of Baker Tilly that is not in this Agreement.

(e) This section 5 is Baker Tilly's only warranty concerning the Services and any deliverable, and is made expressly in lieu of all other warranties and representations, express or implied, including any implied warranties of merchantability, ACCURACY, TITLE, noninfringement or fitness for a particular purpose, or otherwise.

**Section 6. Limitation on Damages and Indemnification**

(a) The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the Services performed under this Agreement shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such Services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays, interruptions or viruses arising out of or related to this Agreement even if the other party has been advised of the possibility of such damages.

(b) As Baker Tilly is performing the Services solely for the benefit of Client, to the extent permitted by the laws of the State of Wisconsin, including but not limited to Wis. Stat. § 893.80 and Wis. Stat. § 895.46, Client will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorneys' fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the Services, Client's use of the Deliverables, or this Agreement.

(c) In the event Baker Tilly is requested by the Client; subpoena by Client or other legal process to produce our engagement working papers or its personnel as witnesses with respect to its Services rendered for the Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client may reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request, if called as an expert witness.

(d) Because of the importance of the information that Client provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, Client hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by Client, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

(e) Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account

and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

(f) The terms of this Section 6 shall apply regardless of the nature of any claim asserted (excluding, contract, tort or any form of gross negligence, whether of Client, Baker Tilly or others), but these Terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These Terms shall also continue to apply after any termination of this Agreement.

(g) Client accepts and acknowledges that any legal proceedings arising from or in conjunction with the Services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

**Section 7. Personnel**

During the term of this Agreement, and for a period of six (6) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the other party involved directly with providing Services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party, during the project term and within six months following completion, will be a fee equal to the hired person's annual salary at the time of the violation so as to reimburse the party for the costs of hiring and training a replacement.

**Section 8. Data Privacy and Security**

(a) To the extent the Services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing Services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

(b) Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com). If Baker Tilly becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, Baker Tilly should timely notify Client via email at 518@milwaukee.k12.wi.us.

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**  
**Baker Tilly US, LLP**  
**Standard Business Terms (cont.)**

**Section 9. Termination**

(a) This Agreement may be terminated at any time by either party upon written notice to the other. However, upon termination of this Agreement, this Agreement will continue to remain in effect with respect to any Statement(s) of Work already issued at the time of such termination, until such Statements of Work are themselves either terminated or the performance thereunder is completed.

(b) This Agreement and all Statements of Work may be terminated by either party effective immediately and without notice, upon: (i) the dissolution, termination of existence, liquidation or insolvency of the other party, (ii) the appointment of a custodian or receiver for the other party, (iii) the institution by or against the other party of any proceeding under the United States Bankruptcy Code or any other foreign, federal or state bankruptcy, receivership, insolvency or other similar law affecting the rights of creditors generally, or (iv) the making by the other party of any assignment for the benefit of creditors.

(c) Client shall pay Baker Tilly for all Services rendered and expenses incurred as of the date of termination. In the event that collection procedures are required, the Company agrees to be responsible for all expenses of collection including related attorneys' fees.

(d) Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Agreement, including but not limited to, limitation of liability, confidentiality, ownership of work product, and survival of obligations, any accrued rights to payment and remedies for breach of this Agreement shall survive the expiration or termination of this Agreement or any Statement of Work.

**Section 10. Dispute Resolution**

(a) THE PARTIES EXPRESSLY WAIVE TRIAL BY JURY IN ANY JUDICIAL PROCEEDING INVOLVING, DIRECTLY OR INDIRECTLY, ANY MATTER (WHETHER SOUNDING IN TORT, CONTRACT OR OTHERWISE) IN ANY WAY ARISING OUT OF, RELATED TO, OR CONNECTED WITH THIS AGREEMENT OR THE RELATIONSHIP ESTABLISHED HEREUNDER.

(b) Because a breach of any the provisions of this Agreement concerning confidentiality or intellectual property rights will irreparably harm the nonbreaching party, Client and Baker Tilly agree that if a party breaches any of its obligations thereunder, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights thereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation procedures set forth in this section in order to seek injunctive or declaratory relief.

**Section 11. Force Majeure**

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God, fire, casualty, flood, war, strike, lock out, failure of public utilities, injunction or any act, exercise, assertion or requirement of any governmental authority, epidemic, destruction of production facilities, insurrection, inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs, or any other cause beyond the reasonable control of the party invoking this provision (**Force Majeure Event**), and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

**Section 12. Taxes**

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes), all of which shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this Section 12.

**Section 13. Notices**

Any notice or communication required or permitted under this Agreement or any Statement of Work shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to applicable party (sending it to the attention of the title of the person signing this Agreement) at the address specified on the signature page of this Agreement or such other address as either party may from time to time designate to the other using this procedure.

**Section 14. Miscellaneous**

(a) This Agreement and any Statement(s) of Work constitute the entire agreement between Baker Tilly and Client with respect to the subject matter hereof and supersede all prior agreements, promises, understandings and negotiations, whether written or oral, regarding the subject matter hereof. No terms in any Client purchase order that are different from, or additional to, the terms of this Agreement will be accorded any legal effect and are specifically hereby objected to by Baker Tilly. This Agreement and any Statement of Work cannot be amended unless in writing and signed by duly authorized representatives of each party. Headings in this Agreement are included for convenience only and are not to be used to construe or interpret this Agreement.

(b) In the event that any provision of this Agreement or any Statement of Work is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement or such Statement of Work did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission with respect to Client, such that any provision of this Agreement would impair Baker Tilly's independence under its rules, such provision(s) shall be of no effect.

(c) Neither this Agreement, any Statement of Work, any claims nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Either party may assign and transfer this Agreement and any Statement of Work to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interests or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Agreement.

(d) The validity, construction and enforcement of this Agreement shall be determined in accordance with the laws of the State of Wisconsin, without reference to its conflicts of laws principles, and any action (whether by arbitration or in court) arising under this Agreement shall be brought exclusively in the State of Wisconsin. Both parties consent to the personal jurisdiction of the state and federal courts located in Wisconsin.

(e) The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind Client to any third-party agreement. Though the Services may include Baker Tilly's advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, Client.

(f) The failure of either party at any time to enforce any of the provisions of this Agreement or a Statement of Work will in no way be construed as a waiver of such provisions and will not affect the right of party thereafter to enforce each and every provision thereof in accordance with its terms.

(g) Client acknowledges that: (i) Baker Tilly and Client may correspond or convey documentation via Internet e-mail unless Client expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.

(h) Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.

(i) The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its

**(ATTACHMENT 5) ACTION ON THE AWARD OF PROFESSIONAL SERVICES CONTRACTS**  
**Baker Tilly US, LLP**  
**Standard Business Terms (cont.)**

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attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.  
(j) Baker Tilly US, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly

International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

*Acknowledgement:*

The Business Terms above correctly sets forth the understanding of the Client.

Accepted by:

DocuSigned by:  
*Janine Adamczyk*

Signature: \_\_\_\_\_  
91ABB73E994C473

Title: \_\_\_\_\_  
Director I, Procurement & Risk Management

Date: \_\_\_\_\_  
10/14/2022