

(ATTACHMENT 8) 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  
SIXTH MODIFICATION

On April 1, 2020, the Milwaukee Board of School Directors and Baker 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. The parties modified the Contract in November 2020 (the "First Modification"), and again in May, 2021 (the "Second Modification"), and extended the contract with a current term of July 1, 2023 through June 30, 2024.

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 2023 audit as detailed in the "Engagement Letter", dated August 21, 2023, attached hereto as "Exhibit D"

CONTRACTOR  
By: DocuSigned by:  
Wendi Unger  
A9F6DA79394D4BD...

Date: 9/8/2023

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  
ADT-0-A-1AX-OB-EAUS-ECTS  
SCF-0-0-CTG-DW-EAUS-ECTS

MILWAUKEE BOARD OF SCHOOL DIRECTORS  
By: DocuSigned by:  
Janine Adamczyk  
91ABB73E994C473...  
Janine Adamczyk, Director  
Procurement & Risk Management

Date: 9/6/2023

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: \_\_\_\_\_

By: DocuSigned by:  
Dalisa Flores  
FOC3273A68BC42E...  
Insurance Compliance

Date: 9/18/2023

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Exhibit D



Baker Tilly US, LLP  
777 E Wisconsin Ave, 32nd Fl  
Milwaukee, WI 53202-5313  
United States of America

T +1 (414) 777 5500  
F +1 (414) 777 5555

bakertilly.com

August 21, 2023

Martha J Kreitzman  
Chief Financial Officer  
Milwaukee Board of School Directors d/b/a Milwaukee Public Schools  
5225 W Vliet Street  
Milwaukee, WI 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" or "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, 2023 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.

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.

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Milwaukee Board of School Directors d/b/a Milwaukee Public Schools

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### **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

### **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.



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Milwaukee Board of School Directors d/b/a Milwaukee Public Schools

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### 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.

### 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.

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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.

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.

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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

*Baker Tilly US, LLP*

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

**Martha Kreitzman**

Official's Name DocuSigned by:

*Martha Kreitzman*

Official's Signature 0F9A04F0C0B455...

**Chief Financial Officer**

Title

**9/6/2023**

Date