

CONTRACT FOR EXPERT SERVICES

BETWEEN

CITY OF MILWAUKEE, WI

AND

INSIGHT FORENSIC ACCOUNTANTS

THIS AGREEMENT is entered into pursuant to § 304-23, Milwaukee Code of Ordinances, authorizing the City Attorney to retain an expert to provide expert services to the City of Milwaukee.

GENERAL SERVICE DESCRIPTION – Insight Forensic Accountants (hereinafter “EXPERT”) hereby agrees to provide expert services to the City of Milwaukee (hereinafter “CITY”) as described in Section III of this contract.

TIME OF PERFORMANCE – To commence on December 17, 2018 and to terminate when all the functions described in Section III of this contract are completed.

PAYMENT – The expert services shall be provided in accordance with the terms and conditions and the rate stated in Section IV of this contract, unless a different rate or different terms and conditions are agreed upon by the parties. Payment shall be made out of Account Number 0001 1490-634005-2626-S157.

WHEREAS, the EXPERT represents itself as being capable, experienced, and qualified to undertake and perform the services described under the terms and conditions of this contract as an independent contractor, and not as an employee of the CITY.

NOW, THEREFORE, the parties hereto do mutually agree as follows:

I. RETENTION OF SERVICES. The CITY hereby agrees to engage the EXPERT and the EXPERT hereby agrees to personally perform, as an independent contractor and not as an employee of the CITY, the services hereinafter set forth, all in accordance with the terms and conditions of this contract.

II. REQUIREMENTS. The EXPERT is required to:

A. do, perform, and carry out in a satisfactory, timely, and proper manner, the services delineated in this contract; and

B. comply with requirements listed with respect to insurance, billing, avoiding conflicts of interest, and other matters relating to the performance of the services.

III. SCOPE OF SERVICES. The EXPERT shall provide expert services to the CITY as needed in reference to the following: expert services with respect to plaintiff's claim of economic damages in the case of *Tri-Corp Housing, Inc. v Bauman*, Milwaukee County Circuit Court Case No. 07-CV-013965.

IV. SPECIFIC CONDITIONS OF PAYMENT. Payment will be made, at EXPERT's request, to Insight Forensic Accountants according to the following schedules upon satisfactory performance:

A. The EXPERT shall submit an itemized bill for its services every month of the year in which the monthly charges for its services are \$500.00 or more. CITY agrees to pay the bill upon approval of the City Attorney that the charges are reasonable and that the work was necessary to perform. Payment of charges deemed reasonable and necessary will be made irrespective of the findings of the EXPERT in this matter. If the work done

is in reference to a specific case or invoice, the bill should state the case number in reference to which the costs, fees, or expenses were incurred;

B. The EXPERT shall be paid \$ 190.00 per hour, to be computed on the basis of the itemized invoices, which shall show work hours spent by the EXPERT employed on this project during the reported period of time, and the costs and expenses arising out of the service provided. The hourly rate shall only be applicable to the EXPERT performing professional services. In addition to professional fees, the CITY will pay out-of-pocket expenses (money paid by the EXPERT on the CITY's behalf, e.g., long-distance telephone charges, photocopying charges, document filing fees, mileage, transcript fees, facsimile transmission charges, and other legitimate expenses). The EXPERT agrees that all such out-of-pocket expenses will be itemized on the aforementioned invoices. The EXPERT agrees that it will receive no payment for computer, software or electronic file management related expenses;

C. Payments due to EXPERT for work completed shall be made promptly upon submission of the invoice, subject to the City's Prompt Payment policy. The CITY strives to pay all invoices within 30 days. If the CITY fails to pay a proper, undisputed invoice within 60 days, simple interest shall be calculated at the rate of 12% per annum.

The City strives to make timely payment on all invoices. Payments to the Contractor will be deemed timely if the payment is mailed, delivered, or transferred within 60 calendar days after receipt of a properly completed invoice or receipt and acceptance of the property or service under the order or contract, whichever is later. If the City does not make payment by the 60th calendar day, the City shall pay simple interest beginning with the 31st calendar day at the rate of one percent (1%) per month (unless the City disputes the amount of the invoice). Reference Common Council File. No. 900859 adopted October 16, 1990.

D. Payments under this contract are not to exceed \$10,000.00 unless increased by written amendment signed by both parties. The CITY may from time to time amend this amount in the event the CITY deems that additional funds are needed to complete the work described in the Scope of Services section of this contract.

V. NOTICES. Any and all notices shall be in writing and deemed served upon depositing same with the United States Postal Service as "Certified Mail, Return Receipt Requested," addressed to the EXPERT at:

John D. Friestedt
Insight Forensic Accountants, S.C.
2665 South Moorland Road, Suite 112
New Berlin, Wisconsin 53151-2900

to the CITY at:

Grant F. Langley
City Attorney
200 East Wells Street, Suite 800
Milwaukee, WI 53202-3551

All other correspondence shall be addressed as above, but may be sent "Regular Mail" and deemed delivered upon receipt by the addressee.

VI. DOCUMENTS.

A. The EXPERT agrees to submit reports as may be required by the CITY at such times as may be scheduled for submittal, unless otherwise agreed to in writing.

B. All reports, studies, analyses, memoranda, and related data and material as may be developed during the performance of this contract shall be submitted to and be the exclusive property of the CITY, which shall have the right to use same for any purpose without any further compensation to the EXPERT other than hereinafter provided. All of the aforesaid documents and materials prepared or assembled by the EXPERT under this

contract are confidential and the EXPERT agrees that it will not, without prior written approval by the CITY, submit or make same available to any individual, agency, public body, or organization other than the CITY, except as may be otherwise herein provided, subject to the provisions of the Wisconsin Public Records Law. The EXPERT shall assist the CITY in meeting its obligations under the Wisconsin Public Records Law.

C. If this contract is terminated for cause or for any other reason, all finished or unfinished documents or materials prepared under this contract shall be immediately transmitted to the CITY at the effective date of such termination.

D. Both parties understand that the City is bound by the Wisconsin Public Records Law, and as such, all of the terms of this Agreement are subject to and conditioned on the provisions of Wis. Stat. § 19.21, *et seq.* The EXPERT acknowledges an obligation to assist the City 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 Agreement, and that the EXPERT must defend and hold the City harmless from liability under that law. Except as otherwise authorized, those records shall be maintained for a period of seven years after receipt of final payment under this Agreement.

VII. CONDITIONS OF PERFORMANCE AND COMPENSATION.

A. Performance. The EXPERT agrees that the performance of EXPERT's work, services, and the results therefrom, pursuant to the terms, conditions, and agreements of this contract, shall conform to such recognized high professional standards as are prevalent in this field of endeavor and like services.

B. Additional Fringe or Employee Benefits. The EXPERT shall not receive nor be eligible for any fringe benefits or any other benefits to which CITY salaried employees are entitled to or are receiving.

C. Taxes, Social Security, Insurance, and Government Reporting. Personal income tax payments, social security contributions, insurance, and all other governmental reporting and contributions required as a consequence of the EXPERT receiving payment under this contract shall be the sole responsibility of the EXPERT.

D. The EXPERT shall be solely responsible to meet EXPERT's insurance needs as required by the CITY, which shall include professional liability insurance, during the term of this contract or any extension thereof. The EXPERT agrees to maintain in force and effect professional liability insurance in an amount no less than One Million Dollars (\$1,000,000.00) per occurrence.

E. Subcontracting. The EXPERT shall not subcontract for the performance of any of the services herein set forth without prior written approval obtained from the City Attorney.

VIII. DEFENSE OF SUITS. In case any action in court or proceeding before an administrative agency is brought against the CITY or any of its officers, agents, or employees for the failure, omission, or neglect of the EXPERT, in whole or in part, to perform any of the covenants, acts, matters, or things by this contract undertaken, or for injury or damage caused by the alleged negligence of the EXPERT, its officers, agents, or employees, the EXPERT shall indemnify and save harmless the CITY and its officers, agents, and employees from all losses, damages, costs, expenses, judgments, or decrees arising out of such action. The CITY shall tender the defense of any claim or action at law

or in equity to the EXPERT or EXPERT's insurer, and upon such tender it shall be the duty of the EXPERT and EXPERT's insurer to defend such claim or action without cost or expense to the CITY or its officers, agents, or employees.

IX. TERMINATION OF CONTRACT. The CITY, acting by its City Attorney, may terminate this contract at any time for no reason by giving notice in writing from the City Attorney to the EXPERT.

Notwithstanding the above, the EXPERT shall not be relieved of liability to the CITY for damages sustained by the CITY by virtue of any breach of the contract by the EXPERT, and the CITY may withhold any payments to the EXPERT for the purpose of set-off until such time as the exact amount of damages due to the CITY from the EXPERT is determined.

If the EXPERT is terminated by the CITY as provided herein, the EXPERT will be paid for services actually and satisfactorily performed.

X. CHANGES. The City may, from time to time, request changes in the scope of services of the EXPERT to be performed hereunder. Such changes, including any increase or decrease in the amount of EXPERT's compensation that are mutually agreed upon by and between the CITY and the EXPERT, shall be incorporated in written amendments to the contract.

XI. PERSONNEL.

A. The EXPERT represents that it has or will secure at its own expense all personnel required in performing the services under the contract. Such personnel shall not be employees of or have any contractual relationship with the CITY.

B. All of the services required hereunder will be performed by the EXPERT or under its supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform such services.

C. None of the work or services covered by this contract shall be subcontracted without the prior written approval of the City Attorney. If any work or services is subcontracted, it shall be specified by written contract or agreement and shall be subject to each provision of this contract. The EXPERT shall be as fully responsible to the CITY for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by them, as it is for the acts and omissions of persons directly employed by it.

XII. ASSIGNABILITY. The EXPERT shall not assign any interest in this contract and shall not transfer any interest in same (whether by assignment, novation, or any other manner), without the prior written consent of the City Attorney, provided, however, that claims for money due or to become due the EXPERT from the CITY under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notices of any such assignment or transfer shall be furnished promptly to the City Attorney.

XIII. RECORDS.

A. Establishment and Maintenance of Records. Records shall be maintained in accordance with requirements prescribed by the CITY with respect to all matters covered by this contract. Except as otherwise authorized, such records shall be maintained for a period of three years after receipt of the final payment under this contract.

B. Documentation of Costs. All costs shall be supported by properly executed payrolls, time records, invoices, contracts or vouchers, or other official documentation

evidencing in proper detail the nature and propriety of other accounting documents pertaining in whole or in part to this contract and shall be clearly identified and readily accessible.

XIV. REPORTS AND INFORMATION. At such times and in such forms as the CITY may require, there shall be furnished to the CITY such statements, records, reports, data, and information as the CITY may request pertaining to matters covered by this contract.

XV. AUDITS AND INSPECTIONS. At any time during normal business hours and as often as the CITY, or if federal or state grants or aids are involved, as the appropriate federal or state agency may deem necessary, there shall be made available to the CITY or such agency for examination all of its records with respect to all matters covered by this contract and EXPERT will permit the CITY or such agency and/or representatives of the Comptroller General to audit, examine and make excerpts or transcripts from such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, conditions of employment, and other data relating to all matters covered by this contract.

XVI. FINDINGS CONFIDENTIAL. All of the reports, information, data, etc. prepared or assembled by the EXPERT under this contract are confidential, to the extent permitted by law, and the EXPERT agrees that they shall not be made available to any individual or organization without the prior written approval of the CITY, subject to the provisions of the Wisconsin Public Records Law.

XVII. CONFLICT OF INTEREST.

A. Interest in Contract. No officer, employee, or agent of the CITY who exercises any functions or responsibilities in connection with the carrying out of any

services or requirements to which this contract pertains, shall have any personal interest, direct or indirect, in this contract.

B. Interest of Other Local Public Officials. No member of the governing body of the locality and no other public official of such locality who exercises any functions or responsibilities in the review or approval of the carrying out of this contract, shall have any personal interest, direct or indirect, in this contract.

C. Interest of EXPERT and Employees. The EXPERT covenants that no person who exercises any functions or responsibilities in connection with the contract has any personal financial interest, direct or indirect, in this contract. The EXPERT further covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of its services hereunder. The EXPERT further covenants that in the performance of this contract, no person having any conflicting interest shall be employed. An interest on the part of the EXPERT or its employees must be disclosed to the CITY, provided, however, that this paragraph shall be interpreted in such a manner so as not to unreasonably impede the statutory requirement that maximum opportunity be provided for employment of and participation by residents of the area.

D. The EXPERT agrees, pursuant to § 304-23, Milwaukee Code of Ordinances, that neither the EXPERT nor any of its employees or subcontractors, if any, providing expert services to the CITY pursuant to the terms of this contract, shall provide expert services to any person in connection with any claim, proceeding, lawsuit, or other matter against the CITY during the period in which the EXPERT is engaged by the CITY under this contract.

XVIII. DISCRIMINATION PROHIBITED.

A. In all hiring or employment made possible by or resulting from this contract there (1) will not be any discrimination against any employee or applicant for employment because of sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status, sexual orientation, gender identity or expression, past or present membership in the military service, familial status, or based upon affiliation with or perceived affiliation with any of these protected classes, and (2) affirmative action will be taken to ensure that applicants are employed and that employees are treated during employment without regard to their sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status, sexual orientation, gender identity or expression, past or present membership in the military service, familial status, or based upon affiliation with or perceived affiliation with any of these protected categories.

This requirement shall apply but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. There shall be posted in conspicuous places available to employees and applicants for employment, notices required or to be provided by federal or state agencies involved setting forth the provisions of the clause. All solicitations or advertisements for employees shall state that all qualified applicants will receive consideration for employment without regard to sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status, sexual orientation, gender identity or expression, past or present membership in the military service, familial status, or based upon affiliation with or perceived affiliation with any of these protected categories.

B. No person in the United States shall, on the grounds of sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status, sexual orientation, gender identity or expression, past or present membership in the military service, familial status, or based upon affiliation with or perceived affiliation with any of these protected classes, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity made possible by or resulting from this contract. The CITY and each employer will comply with all requirements imposed by or pursuant to the regulations of the appropriate federal agency effectuating Title VI of the Civil Rights Act of 1964.

C. The EXPERT will cause the foregoing provisions to be inserted in all subcontracts, if any, for any work covered by this contract so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.

XIX. WORKER'S COMPENSATION INSURANCE. The EXPERT, and all subcontractor, if any, shall provide to the CITY an affidavit or other satisfactory proof that the CITY may require evidencing that the EXPERT and all subcontractors have obtained Worker's Compensation Insurance for all persons performing any work or services under the contract or subcontract as is required by the Worker's Compensation Act of the state of Wisconsin. No payments or disbursements under the contract shall be made if such proof has not been furnished.

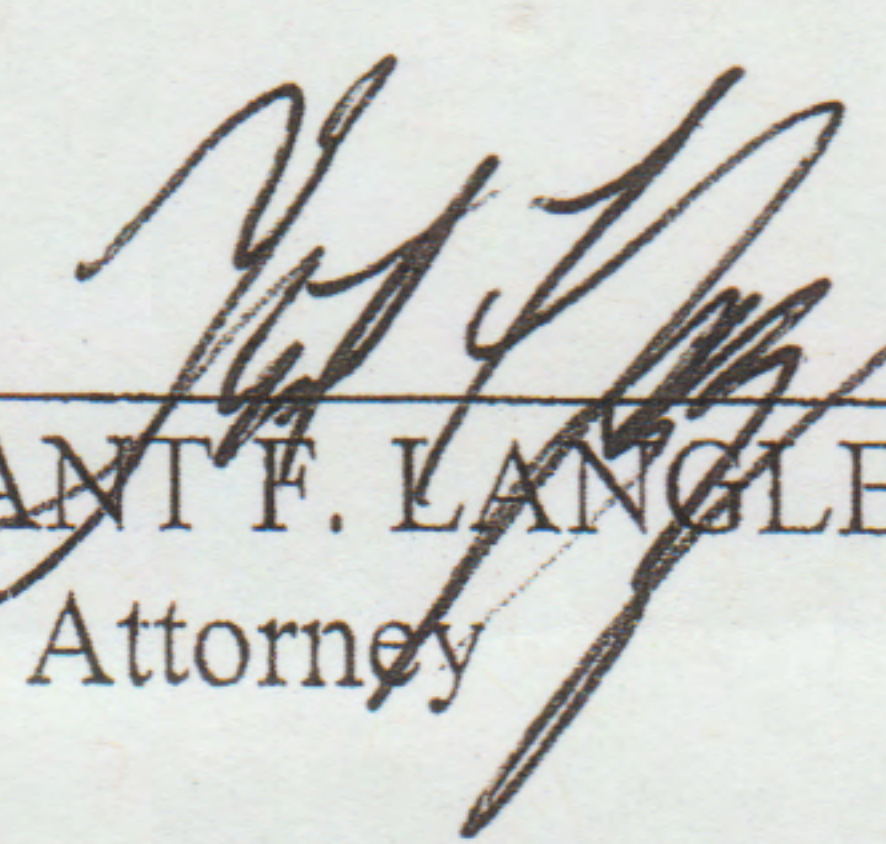
XX. OTHER PROVISIONS. Any and all information, plans, reports, and conclusions derived or developed as a consequence or result of this contract may be utilized by the CITY in such manner and purpose as the CITY desires or determines without

permission or approval of the EXPERT or compensation to the EXPERT therefor other than herein provided.

IN WITNESS WHEREOF, the EXPERT and the CITY have caused this contract to be executed for an on their respective behalves as of the dates hereinafter set forth.

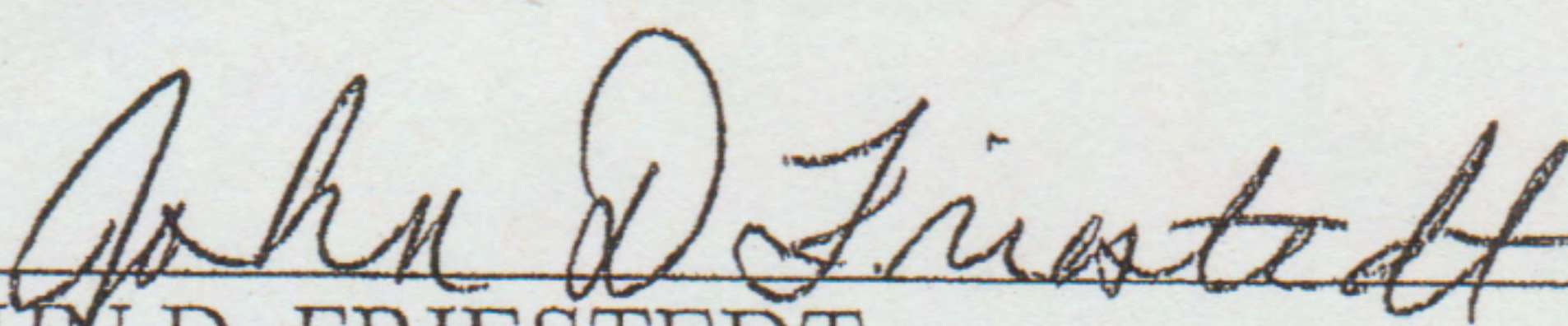
CITY OF MILWAUKEE, a municipal corporation

Date: 12/28/18

By: 
GRANT F. LANGLEY
City Attorney

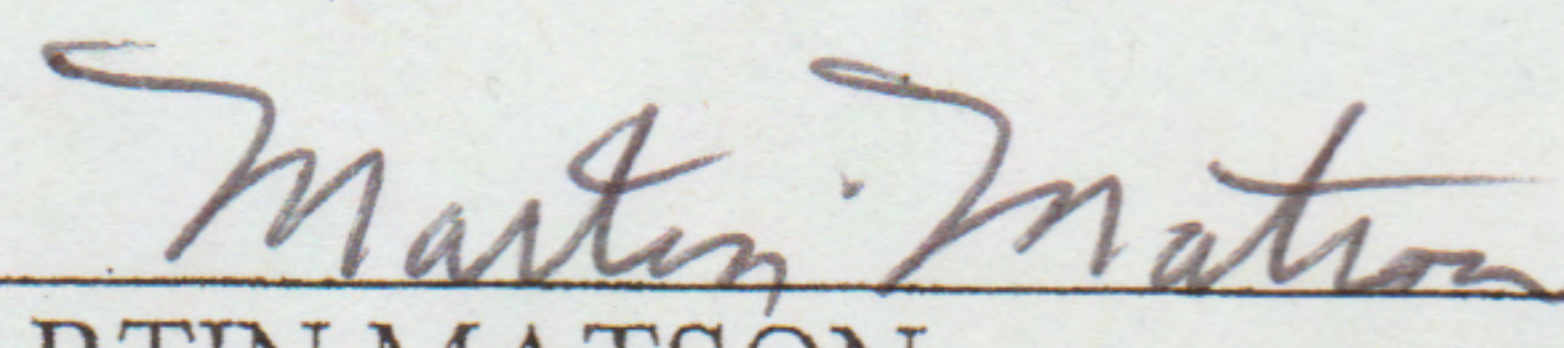
INSIGHT FORENSIC ACCOUNTANTS

Date: December 20, 2018

By: 
JOHN D. FRIESTEDT

COUNTERSIGNED:

Date: 1/3/2019
VC

By: 
MARTIN MATSON
Comptroller

THIS CONTRACT WAS PREPARED BY
THE OFFICE OF THE CITY ATTORNEY
1033-2008-967:255491