

**INDEPENDENT CONTRACTOR AGREEMENT FOR PERFORMANCE AUDIT SERVICES
FOR MEASURE R AND MEASURE Y
BY AND BETWEEN
SAN JOSÉ UNIFIED SCHOOL DISTRICT
AND
BAKER TILLY ADVISORY GROUP, LP**

This Independent Contractor Agreement for Performance Audit Services (“Agreement”) is made as of August 26, 2025, between the **San José Unified School District** (“SJUSD” or “District”) and **Baker Tilly Advisory Group, LP** (“Contractor”) a Limited Partnership. The District and Contractor may be individually referred to herein as a “Party” or collectively referred to herein as the “Parties.”

WHEREAS, the District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if those persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, the District requires such services and advice and the Contractor represents that it is specially trained, licensed and experienced and competent to perform the services required by the District;

WHEREAS, the Contractor agrees to perform the Services described in this Agreement in accordance with the standards of its profession, to District’s satisfaction, and in accordance with this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** Contractor shall furnish to the District the Performance Audit Services for the District’s Measure R Bond Program and Measure Y Parcel Tax Programs, as more fully described in **Exhibit A**, attached hereto and incorporated herein by this reference (“Services” or “Work”).
2. **Term.** Contractor shall commence providing services under this Agreement on **September 26, 2025** (“Effective Date”) and will diligently perform as required or requested by District as applicable. The term for these services shall expire on **June 30, 2030**.
3. **Submittal of Documents.** The Contractor shall not commence the Work under this Agreement until the Contractor has submitted and the District has approved the certificate(s) and affidavit(s), and the endorsement(s) of insurance required as indicated below:
 - 3.1. Signed Agreement
 - 3.2. Contractor Certification
 - 3.3. Insurance Certificates & Endorsements
4. **Compensation.** District agrees to pay the Contractor for Services satisfactorily rendered pursuant to this Agreement, at the rates indicated and as more specifically described in **Exhibit B (“Schedule of Fees and Charges”)**, on a per-item basis, up to a **maximum amount not-to-exceed One Hundred Ninety-Two Thousand Five Hundred Dollars and Zero Cents (\$192,500.00)** (“Fee”). District shall pay Contractor only for all undisputed amounts within thirty (30) days after the Contractor submits an invoice to the District for Work actually completed and after the District’s written approval of the Work, or the portion of the Work for which payment is to be made.
5. **Expenses.** District shall not be liable to Contractor for any costs or expenses paid or incurred by Contractor in performing the Work.
6. **Materials.** Contractor shall furnish, at his/her own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
7. **Independent Contractor.** Contractor, in the performance of this Agreement, shall be and act as an independent contractor. Contractor understands and agrees that he/she and all of his/her employees shall not be considered officers, employees, agents, partner, or joint venture of the District, and are not entitled to benefits

of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Contractor's employees.

8. Standard of Care.

- 8.1. Contractor represents that Contractor has the qualifications and ability to perform the Services in a professional manner, without the advice, control or supervision of District. Contractor's Services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California school districts. Contractor's Services will be performed with due care and in accordance with applicable law, code, rule, regulation, and/or ordinance.
- 8.2. Contractor hereby represents that it possesses the necessary professional capabilities, qualifications, licenses, skilled personnel, experience, expertise, and financial resources, and it has available and will provide the necessary equipment, materials, tools, and facilities to perform the Services in an efficient, professional, and timely manner in accordance with the terms and conditions of the Agreement.
- 8.3. Contractor shall be responsible for the professional quality, technical accuracy, completeness, and coordination of the Services, and Contractor understands that the District relies upon such professional quality, accuracy, completeness, and coordination by Consultant in performing the Services.
- 8.4. Contractor shall ensure that any individual performing work under the Agreement requiring a California license shall possess the appropriate license required by the State of California. All personnel shall have sufficient skill and experience to perform the work assigned to them.

9. **Originality of Services.** Contractor agrees that all Deliverables, defined below, prepared for, written for, and submitted to the District in connection with this Agreement, shall be wholly original to Contractor and shall not be copied in whole or in part from any other source.

10. **Copyright/Trademark/Patent.** Contractor understands and agrees that all final reports and other completed deliverables produced under this Agreement and submitted to District by Contractor, excluding any Contractor Material (defined below) contained or embodied therein ("Deliverables") shall become the property of District and cannot be used without District's express written permission. District shall have all right, title and interest in the Deliverables, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of the District. However, District may not alter or amend any Deliverables issued under Contractor's name. Contractor may retain a copy of Deliverables for archival purposes. Contractor shall own its working papers, and any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials, or other intellectual property which may have been discovered, created, received, or developed by Contractor either prior to or as a result of providing services under the Agreement (collectively, "Contractor Material"). Notwithstanding anything to the contrary in this Agreement, Contractor and its personnel are free to use and employ their general skills, know-how, and expertise, and employ any generalized ideas, concepts, know-how, methods, techniques or skills gained or learned during the course of this Agreement so long as they acquire and apply such information without any unauthorized use or disclosure of confidential or proprietary information of District.

11. Termination.

- 11.1. **Without Cause by District.** District may, at any time, with or without reason, terminate this Agreement and compensate Contractor only for services satisfactorily rendered to the date of termination. Written notice by District shall be sufficient to stop further performance of services by Contractor. Notice shall be deemed given when received by the Contractor or no later than three days after the day of mailing, whichever is sooner.
- 11.2. **Without Cause by Contractor.** Contractor may, upon sixty (60) days' notice, with or without reason, terminate this Agreement. Upon this termination, District shall only be obligated to compensate Contractor for services satisfactorily rendered to the date of termination. Written notice by Contractor shall be sufficient to stop further performance of services to District. Contractor acknowledges and agrees that this sixty (60) day notice period is acceptable so that the District can attempt to procure the Services from another source. Contractor further acknowledges and agrees that Services rendered prior to any Termination Without Cause may have a reduced value to the District based on, without limitation, the incomplete nature of the Services. Accordingly, any additional costs to the District for securing the Services from another auditor may be deducted from any outstanding

payments owed by the District to the Contractor.

- 11.3. **With Cause by District.** District may terminate this Agreement upon giving of written notice of intention to terminate for cause. Cause shall include:

11.3.1. material violation of this Agreement by the Contractor; or

11.3.2. any act by Contractor exposing the District to liability to others for personal injury or property damage; or

11.3.3. Contractor is adjudged a bankrupt, Contractor makes a general assignment for the benefit of creditors or a receiver is appointed on account of Contractor's insolvency.

Written notice by District shall contain the reasons for such intention to terminate and, unless within three (3) calendar days after that notice the condition or violation shall cease or satisfactory arrangements for the correction thereof be made, this Agreement shall upon the expiration of the three (3) calendar days cease and terminate. In the event of this termination, the District may secure the required Services from another Contractor. Contractor further acknowledges and agrees that Services rendered prior to any Termination With Cause may have a reduced value to the District based on, without limitation, the incomplete nature of the Services. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to District.

- 11.4. **With Cause by Contractor.** The Contractor has the right to terminate this Agreement if the District does not fulfill its material obligations under this Agreement and fails to cure such material default within sixty (60) days, or if the default cannot be cured within sixty (60) days, commence to cure such default, diligently pursue such cure, and complete the cure within a reasonable time following written notice and demand from Contractor. Such termination shall be effective after receipt of written notice from Contractor to the District. The foregoing notwithstanding, Contractor may terminate this Agreement after thirty (30) days' notice to the District if the District causes the Contractor to be unable to comply with the Standard of Care set forth herein and the District fails to remedy that cause within the thirty (30) days or if Contractor determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules.

- 11.5. Upon termination, Contractor shall provide the District with all Deliverables produced maintained or collected by Contractor pursuant to this Agreement.

- 11.6. **Termination for Non-Appropriation of Funds.** The continuation of this Agreement is contingent upon the appropriation of funds to fulfill the requirements of the Agreement by the District. If the District fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if appropriations to the District are reduced and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the first fiscal year for which funds have not been appropriated. Contractor will only be entitled to payment for Deliverables that have been satisfactorily completed as of the termination date.

12. **Force Majeure Clause.** Contractor shall be excused from performance hereunder during the time and to the extent that it is prevented from obtaining delivery, or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, product, plant, or facilities by the government, or pandemic (collectively a "Force Majeure Event") when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the non-performance is not due to the fault or neglect of the Contractor. Any delay associated with a Force Majeure Event, or any federal, state, or local order relating thereto, shall not be considered a Force Majeure Event unless it renders Consultant's performance of the Services impossible, and that event was not reasonably foreseeable at the time Contractor executed this Agreement.

13. **Indemnification.** To the furthest extent permitted by California law, Contractor shall defend, indemnify, and hold free and harmless the District, its agents, representatives, officers, consultants, employees, trustees, and volunteers ("the indemnified parties") from any and all third party claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, including without limitation the payment of all consequential damages ("Claim"), arising out of bodily injury, including death, and damage to real or tangible property to the extent caused by the negligence, recklessness, errors or omissions, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, consultants, or agents directly or indirectly arising out of, connected with, or resulting from the performance of the Services under with this Agreement. The District shall have the right to accept or reject any legal representation that Contractor proposes to defend the indemnified parties.

14. **Release.** Contractor and District acknowledge that they are voluntarily and freely entering into this Agreement and to perform the Services which may require Contractor to enter upon and into the District’s site(s) or property(ies) (“Premises”). Contractor and District further acknowledge that Contractor’s use of the Premises may result in Contractor’s or District’s exposure to and illness from infectious disease including, but not limited to, MSRA, influenza and COVID-19 (collectively “Infectious Disease”). Contractor and District further acknowledge the dangers involved with providing the Services and, with full knowledge of these dangers, voluntarily agree to assume all risks of bodily injury, death, or property damage, whether those risks are known or unknown. Contractor and District hereby releases the other party, its agents, representatives, officers, consultants, employees, trustees, and volunteers from any and all liabilities, causes of action, lawsuits, claims, demands, or damages of any kind whatsoever that Contractor or District, its staff, participants, relatives, children, spouse, partner, household members, family members, employees, guests, invitees, volunteers, agents, consultants and any other person tracing exposure or illness to Contractor or District, now have, or may have in the future, for injury, trauma, illness, loss, unwanted contact, harassment, disability, death or property damages related to being exposed to or contracting an Infectious Disease while using the Premise for the performance of the Services.

15. **Insurance.**

15.1. The Contractor shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.

15.1.1. **Commercial General Liability and Automobile Liability Insurance.** Commercial General Liability Insurance and Any Auto Automobile Liability Insurance that insure against all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising from Contractor’s performance of any portion of the Services.

15.1.2. **Workers’ Compensation and Employers’ Liability Insurance.** Workers’ Compensation Insurance and Employers’ Liability Insurance for all of its employees performing any portion of the Services. In accordance with provisions of section 3700 of the California Labor Code, the Contractor shall be required to secure workers’ compensation coverage for its employees. If any class of employee or employees engaged in performing any portion of the Services under this Agreement are not protected under the Workers’ Compensation Statute, adequate insurance coverage for the protection of any employee(s) not otherwise protected must be obtained before any of those employee(s) commence performing any portion of the Services.

15.1.3. **Professional Liability (Errors and Omissions).** Professional Liability (Errors and Omissions) Insurance as appropriate to the Contractor’s profession.

Type of Coverage	Minimum Requirement
Commercial General Liability Insurance , including Bodily Injury, Personal Injury, Property Damage, Advertising Injury, and Medical Payments	
Each Occurrence	\$ 1,000,000
General Aggregate	\$ 2,000,000
Automobile Liability Insurance - Any Auto	
Each Occurrence	\$ 1,000,000
General Aggregate	\$ 2,000,000
Professional Liability	
Each Claim	\$ 1,000,000
General Aggregate	\$ 2,000,000
Workers Compensation	Statutory Limits
Employer’s Liability	\$ 1,000,000

15.2. **Proof of Carriage of Insurance.** The Contractor shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage’s have been delivered in duplicate to the District and approved by the District. Certificates and insurance policies may include the following:

15.2.1. A clause stating: “Notice of cancellation to be provided in accordance with policy terms and conditions.” The Contractor shall not cancel or reduce the required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction provided, however, that the Contractor shall not be obligated to provide such notice if,

concurrently with such cancellation or reduction, Contractor obtains coverage from another insurer meeting the requirements described herein. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice.

15.2.2. Language stating in particular those insured, extent of insurance, location and operation to which insurance applies, and expiration date.

15.2.3. An endorsement stating that the District and its representatives, employees, trustees, officers, and volunteers are named additional insureds, blanket endorsement acceptable, under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that Contractor's insurance policies for commercial general liability and automobile liability insurance shall be primary to any insurance or self-insurance maintained by District.

15.2.4. All policies shall be written on an occurrence form, except for Professional Liability which shall be on a claims-made form.

15.3. **Acceptability of Insurers.** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A-: VII, unless otherwise acceptable to the District.

16. **Assignment.** The obligations of the Contractor pursuant to this Agreement shall not be assigned by the Contractor.

17. **Compliance with Applicable Laws.** In performing services under this Agreement, Contractor shall comply with all applicable legal requirements. Contractor must complete and sign the Contractor Certifications attached as Exhibit C when Contractor submits this Agreement to the District. It shall be the sole responsibility of Contractor to obtain any needed business licenses, certificates, permits to conduct business to meet the terms of this Agreement.

Contractor shall give all notices required by any law, ordinance, rule and regulation bearing on conduct of the Work as indicated or specified. If Contractor observes that any of the Work required by this Agreement is at variance with any such laws, ordinance, rules or regulations, Contractor shall notify the District, in writing, and, at the sole option of the District, any necessary changes to the scope of the Work shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Contractor's receipt of a written termination notice from the District. Contractor shall perform all work consistent with applicable laws, ordinances, rules or regulations.

18. **Permits/Licenses.** Contractor and all Contractor's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this agreement.

19. **Safety and Security.** Contractor is responsible for maintaining safety in the performance of this Agreement. District shall provide to Contractor the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present. Contractor is responsible to comply with Santa Clara County Public Health's guidelines concerning the Novel Coronavirus (COVID-19). Contractor or Site Coordinators must sign-in and sign-out at the front office using the District approved visitor system. Failure to sign-in and sign-out will be considered a non-service/non billable day.

20. **Employment with Public Agency.** Contractor, if an employee of another public agency, agrees that Contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this Agreement.

21. **Anti-Discrimination.** It is the policy of the District that in connection with all work performed under Contracts there be no discrimination against any employee engaged in the work because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status and therefore the Contractor agrees to comply with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735. In addition, the Contractor agrees to require like compliance by all its subcontractor(s) that provide Services to the Contractor pursuant to this Agreement.

22. **Audit.** Contractor shall establish and maintain books, records, and systems of account, in accordance with

generally accepted accounting principles, reflecting all services of Contractor transacted under this Agreement. Contractor shall retain these books, records, and systems of account during the Term of this Agreement and for five (5) years thereafter. Contractor shall permit the District, its agent, other representatives, or an independent auditor to audit, examine, and make excerpts, copies, and transcripts from all books and records, and to make audit(s) of all billing statements, invoices, records, and other data related to the fees and expenses charged for Services covered by this Agreement. Audit(s) may be performed at any time, provided that the District shall give reasonable prior notice to Contractor and shall conduct audit(s) during Contractor's normal business hours, unless Contractor otherwise consents. The Contractor may keep from this audit any Contractor Material that it is forbidden, by applicable law or professional standards, to disclose to the District, a third-party auditor, or any agency with jurisdiction.

23. **District's Evaluation of Contractor and Contractor's Employees and/or Subcontractors.** The District may evaluate the Contractor in any manner which is permissible under the law. The District's evaluation may include, without limitation:
- 23.1. Requesting that District employee(s) evaluate the Contractor and the Contractor's employees and subcontractors and each of their performance.
 - 23.2. Announced observance of Contractor, Contractor's employee(s), and/or subcontractor(s).
 - 23.3. Consultant agrees to remove or re-assign its employees as may be reasonably requested by the District as a result of the District's evaluation. The District shall provide its request in writing, convey the basis for its request and provide reasonable time for Consultant to satisfy the District's request.
24. **Limitation of Liability.** OTHER THAN AS PROVIDED IN THIS AGREEMENT, DISTRICT'S FINANCIAL OBLIGATIONS UNDER THIS AGREEMENT SHALL BE LIMITED TO THE PAYMENT OF THE COMPENSATION PROVIDED IN THIS AGREEMENT. NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, IN NO EVENT, SHALL EITHER DISTRICT OR CONTRACTOR BE LIABLE, REGARDLESS OF WHETHER ANY CLAIM IS BASED ON CONTRACT OR TORT, FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST PROFITS OR REVENUE, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT FOR THE SERVICES PERFORMED IN CONNECTION WITH THIS AGREEMENT.

THE TOTAL LIABILITY OF CONTRACT, ITS AFFILIATES, AND ITS AND THEIR RESPECTIVE OFFICERS, DIRECTORS, PARTNERS, PRINCIPALS, MEMBERS, EMPLOYEES, SUBCONTRACTORS, AND AGENTS (COLLECTIVELY, "CONTRACTOR PERSONS"), TO DISTRICT OR ANY THIRD PARTY FOR ANY AND ALL DAMAGES WHATSOEVER ARISING FROM OR RELATING TO THIS AGREEMENT FROM ANY CAUSE, INCLUDING BUT NOT LIMITED TO NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, BREACH OF CONTRACT, OR BREACH OF WARRANTY SHALL NOT, IN THE AGGREGATE, EXCEED THE FIVE (5) TIMES THE FEES. THIS LIMITATION WILL NOT APPLY TO THE EXTENT LOSSES ARE CAUSED BY CONTRACTOR'S FRAUD OR WILLFUL MISCONDUCT.

IN NO EVENT SHALL A PARTY BE LIABLE TO ANOTHER PARTY FOR ANY EXEMPLARY OR PUNITIVE DAMAGES ARISING FROM OR RELATED TO THIS AGREEMENT.

25. **Data Security and Privacy.** To the extent the Services require Contractor to receive personal data or personal information from District, Contractor may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the District, such as Contractor's tax, advisory, and other consulting services. 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 Contractor 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. Contractor is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to District personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of District, Contractor shall, unless otherwise permitted by applicable privacy law, (a) follow District

instructions; (b) not sell personal data or personal information collected from the District or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the District's engagement and not for Contractor's own commercial purposes; and (d) cooperate with and provide reasonable assistance to District to ensure compliance with applicable privacy laws. District is responsible for notifying Contractor of any applicable privacy laws the personal data or personal information provided to Contractor is subject to, and District represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Contractor to process such information in connection with the Services described herein.

District further understands that Contractor, Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Baker Tilly Entities") may co-process District Information as necessary to perform the Services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, District hereby consents to the sharing of District Information, District files, workpapers and work product with such Baker Tilly Entities. Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities are bound by the same confidentiality obligations as Contractor. Contractor is responsible for notifying District if Contractor becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit District to take reasonable and appropriate steps to remediate personal data or personal information processing. District agrees that the Baker Tilly Entities have the right to utilize District Information to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by District to be used for the Baker Tilly Entities' business purposes and with the outputs owned by the Baker Tilly Entities. For clarity, the Baker Tilly Entities will only disclose aggregated/de-identified data in a form that does not identify District, District employees, or any other individual or business entity and that is stripped of all persistent identifiers. District is not responsible for the Baker Tilly Entities' use of aggregated/de-identified data.

Contractor 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 documented in Contractor's policies and procedures. Information security policies have been implemented that define Contractor's approach to how systems and data are protected. District is responsible for providing timely written notification to Contractor of any additions, changes or removals of access for District personnel to Contractor provided systems or applications. If District becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, District should timely notify Contractor via email at dataprotectionofficer@bakertilly.com.

26. **Alternative Practice Structure.** Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and our subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities provide tax and business advisory services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and our subsidiaries and Baker Tilly US, LLP are independent members 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 Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, 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.
27. **Disputes:** In the event of a dispute between the parties as to performance of Work, Agreement interpretation, or payment, the Parties shall attempt to resolve the dispute by negotiation and/or mediation, if agreed to by the Parties. Pending resolution of the dispute, Contractor shall neither rescind the Agreement nor stop Work.
28. **Confidentiality.** The Contractor and all Contractor's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all information received in the course of performing the Services. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.

29. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or sent by overnight delivery service, or facsimile transmission, addressed as follows:

San José Unified School District
Attn: Purchasing & Contract Management
855 Lenzen Avenue
San Jose, CA 95126

Baker Tilly Advisory Group, LP
Attn: Stephen Bacchetti
101 2nd St #900
San Francisco, CA 94105

Any notice personally given shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service.

30. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

31. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the California county in which the District's administration offices are located.

32. **Omitted.**

33. **No Third Party Beneficiaries.** The District and Contractor are the only parties to this contract and are the only parties entitled to enforce its terms. Nothing in this contract gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons.

34. **Authority of Executing Officer or Party.** By signing below, the signer represents that it has the legal right, power, and authority to enter into and execute this Agreement and to bind the Party on whose behalf the signer executes this Agreement.

35. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

36. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

Incorporation of Recitals and Exhibits. The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date that is later of the two dates set forth below.

San José Unified School District

Baker Tilly Advisory Group, LP

Date:

Date: 9/19/2025

By:

By:

Signed by:
Stephen Bacchetti
8677C1930D094E9...

Tracy Morrison
Director, Procurement

Stephen Bacchetti
Principal



EXHIBIT A

Scope of Services

SJUSD has requested that Baker Tilly assess the District's compliance with the requirement that Measure R Bond Program Funds have been expended only on the specific projects listed in its Measure R Implementation Plan, in accordance with the compliance requirements of California's Proposition 39, the California Constitution (State Constitution) Article XIII A and California Education Code (Education Code) section 15272, for each of the fiscal periods within. The performance audit objective will include:

- Evaluating the use of Measure R Bond Funds for compliance with Proposition 39 and Bond Program purposes
- Evaluating any new projects started in the Measure R Bond Fund to determine if the project work is consistent with Measure R Bond Program language
- Validating the use of District Construction Manual policies and procedures

Additionally, SJUSD has requested that Baker Tilly assess the District's compliance with the requirement to verify that SJUSD complies with the commitments of the Measure Y parcel taxes. This commitment requires that Measure Y proceeds only be used for: (1) maintaining and improving core academic programming in reading, writing, math, the arts and science, (2) improving programs to prepare students for college and 21st century careers and (3) attracting and retaining high-performing teachers and educational staff. The performance audit objectives will include:

- Evaluating compliance with voter-approved ballot language
- Evaluating whether new projects and budgets are consistent with the Measure Y voter-approved ballot language
- Validating use of policies and procedures

We will conduct our audits in accordance with the standards for performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. It will include tests of your records, compliance with the requirements, and other procedures we consider necessary to enable us to form conclusions and to render the required report. If our performance audit findings and conclusions indicate SJUSD is out of compliance, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed a conclusion(s), we may decline to issue a report as a result of this engagement.

Procedures and Limitations

Contractor's procedures may include tests of documentary evidence supporting compliance and direct confirmation of certain items by correspondence with selected entities or individuals. Contractor may also request written representations from District's attorneys as part of the Agreement. At the conclusion of the audit, Contractor will require certain written representations from management about the District's compliance with the compliance requirements and related matters. Management's failure to provide representations to Contractor's satisfaction may preclude Contractor from issuing the report.

An audit includes examining evidence, on a test basis, supporting compliance. Therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. Contractor will plan and perform the audit to obtain reasonable, rather than absolute, assurance that evidence is sufficient and appropriate to support Contractor's findings and conclusions in relation to the audit objectives. Pursuant to Government Auditing Standards, Contractor will not provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the audit is properly planned and performed in accordance with Government Auditing Standards. An audit is not designed to detect immaterial noncompliance with the provisions of laws, regulations, contracts, and grant agreements that do not have a direct and material effect on overall program compliance. However, Contractor will inform District of any matters of that nature that come to Contractor's attention, unless clearly inconsequential.

Contractor's responsibility as auditors is limited to the period covered by the Agreement and does not extend to any time period for which Contractor is not engaged as auditors.

Contractor shall provide a preliminary draft of the performance audit report, including findings and conclusions, to District for review. Any preliminary draft performance audit report or findings and conclusions should not be relied upon, reproduced or otherwise distributed without the written permission of Contractor, except the District is permitted at its discretion to circulate any preliminary report to District staff as deemed necessary by the District, and to the District's Governing Board.

Oversight and board program meetings

Baker Tilly is available to attend District, Board of Trustees of the District (Board of Trustees), Citizen's Bond Oversight Committee (CBOC) and Parcel Tax Oversight Committee (PTOC) meetings upon request. In addition, we will attend CBOC and PTOC meetings when the performance audit reports are presented to the committees, as requested, as part of the audit scope of work.

Due to inherent limitations in any internal control structure, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. If during the assessment we become aware of reportable conditions that are significant deficiencies in the design or operation of the internal control structure, we will communicate them to the District immediately.

Work plan

Baker Tilly's approach to each type of project will encompass planning, surveys (if applicable), site fieldwork, interviews, documentation of evidence to support findings, analysis of options, recommendations and high-impact reporting that typically includes implementation plans. Activities unique to each primary type of project (risk assessment, internal controls/compliance audits and performance and program audits) are delineated in the approach provided below. Baker Tilly's typical project approach is conducted in the following four major phases:

- 1 Start-up and management.** This phase concentrates on comprehensive planning and project management, including determining who will be interviewed, what documents will be reviewed, what on-site observations and walkthroughs will be performed, when results will be shared and how we will report on project status.
- 2 Fact finding.** This phase includes documentation review, walkthroughs, observations, interviews and an online survey (optional). We obtain the most current information available and powerful insights from SJUSD personnel.
- 3 Analysis.** Based on firsthand input gained during fieldwork, we evaluate the importance, impact and scope of our assessment findings in order to develop solution options and recommendations.
- 4 Reporting.** This phase concludes the project by communicating findings and recommendations in both draft and final reports, which typically include a detailed implementation plan.

District's Responsibility

District is responsible for informing Contractor about all known or suspected fraud affecting the District involving: (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on compliance. District is responsible for informing Contractor of District's knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators or others.

The District is responsible for establishing and maintaining internal control over compliance with the provisions of the Measure R Bond Program and Measure Y Parcel Tax Programs, and for identifying and ensuring that District complies with such provisions. District is responsible for making all relevant records and related information available to Contractor and for the accuracy and completeness of that information. District will provide Contractor with:

- Access to all information of which District is aware that is relevant to the District's compliance with Program requirements, such as records, documentation, and other matters;
- Additional information that Contractor may request from District for the purpose of the audit and that is reasonably necessary for Contractor to furnish the Services; and
- Reasonable access to persons within the District from whom Contractor determines it necessary to obtain audit evidence, upon authorization of the District.

Changes in Professional or Regulatory Standards

To the extent that future federal, state, or professional rule-making activities require modification of the audit approach, procedures, Services, etc., Contractor will promptly advise District of such changes and the impact on the Services.

Representations of Management

During the course of this Agreement, Contractor may request information and explanations from management regarding, among other matters, the District's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures that Contractor will perform in the Agreement will be heavily influenced by the representations that are received from management. Accordingly, false representations could cause Contractor to expend unnecessary efforts or could cause a material noncompliance or fraud to go undetected by the procedures. In view of the foregoing, District agrees that Contractor will not be responsible for any District noncompliance with the compliance requirements that Contractor fails to detect as a result of false or misleading representations, whether oral or written, that are made to Contractor by the District's management.

EXHIBIT B

Schedule of Fees and Charges

SERVICE DESCRIPTION	AMOUNT
MEASURE R	
FY 2024/25 – as requested	\$30,000
FY 2025/26	\$30,000
FY 2026/27	\$30,000
FY 2027/28	\$30,000
FY 2028/29	\$30,000
Subtotal	\$150,000
MEASURE Y	
FY 2024/25	\$30,000
FY 2025/26 – as requested	\$12,500
Subtotal	\$42,500
TOTAL	\$192,500

Listed below are hourly rates for additional services SJUSD may request that are not involved in the normal audit process outlined in the scope of services.

STAFF LEVEL	HOURLY RATE
Principal	\$395
Director/Senior manager	\$375
Manager	\$275
Senior	\$190
Staff	\$175

Method of Payment

- Contractors shall submit invoices on a form and in the format approved by the District. All invoices shall provide sufficient detail for the District to verify the time and materials expended by each person or subcontractor providing Services.
- Contractor shall submit these invoices electronically to the District via the District’s authorized representative.
- Upon receipt and approval of Contractor’s invoices, the District agrees to make payments on all undisputed amounts within thirty (30) days of receipt of the invoice.

EXHIBIT C
CONTRACTOR CERTIFICATION

THE UNDERSIGNED EXECUTE THIS FORM AND HEREBY CERTIFIES TO THE GOVERNING BOARD OF THE DISTRICT THAT UNDERSIGNED IS:

- (1) A representative of the Contractor,
- (2) Familiar with the facts herein certified,
- (3) Authorized and qualified to execute this certificate on behalf of Contractor and that by executing this Agreement is certifying the following items.

Fingerprint and Background Certification. Business entities entering into a Service Agreement with the District shall comply with Education Code section [45125.1](#). Such entities are responsible for ensuring full compliance with the requirements of this statute and should thoroughly review the requirements thereunder.

The Contractor and the Contractor parties shall at all times comply with the fingerprint and background certification requirements as set forth below. Specifically, by checking an applicable option below, Contractor hereby represents to District the following:

- Contractor and/or Contractor parties will not be present on a District site or will not have contact with District students when District students are present during the term of this Agreement.
- The Contractor shall conduct the required criminal background check(s) of all persons who will be providing services to the San José Unified School District on behalf of Contractor, and that none of those persons have been reported by the Department of Justice (“DOJ”) as having been convicted of a serious or violent felony as specified in Penal Code Sections [667.5](#) and/or [1192.7\(c\)](#). I understand that this Certificate is not to be signed and submitted until I have received clearance from DOJ regarding those persons named. Upon request, Contractor will provide a list of the names of the employees who may come in contact with pupils while providing Services under this Agreement. This list shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.
- Arrange to have a Certificated District Employee continually monitor and supervise the Contractor at all times while services are provided on site such that Contractor will have no interaction with any District student outside the immediate supervision and control of a District employee. As supported by California Education Code Section 45125.1.

Certificated District Employee: [N/A], [N/A] at [N/A]

Signature: _____ Date: _____ Principal Initials: _____

Megan’s Law (Sex Offenders). I have verified and will continue to verify that the employees of the Contractor and the Subcontractor(s) having contact with District students under this agreement are **not** listed on California’s “Megan’s Law” Website (<http://www.meganslaw.ca.gov/>).

Tuberculosis Certification. The Contractor and the Contractor parties shall at all times comply with the certification requirements as set forth below. Specifically, by checking the one applicable option below, Contractor hereby represents and warrants to District the following:

- Contractor and/or Contractor parties will not be present on a District school site and will not have contact with District students when District students are present during the term of this Agreement.
- District has determined that Contractor will not have frequent or prolonged contact with students. District’s determination is in compliance with and supported by California Education Code Section [49406\(m\)](#).

- The following Contractor and/or Contractor parties shall or may be on a District school site and have contact with District students during the term of this Agreement and, at no cost to District, they have received a tuberculosis risk assessment that complies with the requirements of California Education Code Section [49406](#). In addition, the Contractor shall maintain on file the certificates showing that the Contractor parties were examined and found free from active tuberculosis. These forms shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

Contractor further agrees and acknowledges that all new personnel hired after the effective date of this Agreement are subject to the tuberculosis certification requirements and shall be prohibited from having any contact with District students until the tuberculosis certification requirements have been satisfied and District determines whether any such contact is permissible.

COVID-19 Certification. The Contractor and the Contractor parties shall at all times comply with the Covid-19 certification requirements as set forth below. Contractor hereby represents and warrants to District the following:

I acknowledge and am aware of all applicable requirements and recommendations to mitigate the spread of COVID-19, including [COVID-19 Public Health Guidance for K–12 Schools to Support Safe In-Person Learning for the School Year](#) and [San José Unified’s COVID Health and Safety Information](#).

Contractor further agrees and acknowledges that District may at its sole discretion modify the requirements of this COVID-19 certification to ensure the health and safety of students.

Lobbyist Certification. The Contractor and the Contractor parties shall at all times comply with the lobbyist certification requirements as set forth below. Specifically, by checking the one applicable option below, Contractor hereby represents and warrants to District the following:

- Contractor and/or Contractor parties are not a “Lobbying Coalition,” “Lobbying Firm,” “Lobbyist” or “Lobbyist Employer” as those terms are defined in the Political Reform Act of 1974 (Gov. Code §§ 81000) (collectively “Lobbyist”) and are not performing Services hereunder that would require registering as a Lobbyist.
- Contractor and/or Contractor parties Services hereunder shall or may include lobbying. Contractor and/or Contractor parties shall comply with all applicable District, local, state and/or federal policies, rules, regulations, statutes and requirements governing Lobbyists. In addition, the Contractor shall maintain on file registering and reporting records for Lobbyists. These records shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

Conflict of Interest Certification. The Contractor and the Contractor parties shall at all times comply with the conflict of interest certification requirements as set forth below. Specifically, by checking the one applicable option below, Contractor hereby represents and warrants to District the following:

- Contractor and/or Contractor parties have read and understand the District’s Conflict of Interest Code (Board Bylaw 9270) and, to the best of Contractor’s knowledge, there are no conflicts of interest that must be disclosed pursuant to the Conflict of Interest Code.
- Contractor and/or Contractor parties have read and understand the District’s Conflict of Interest Code and, Contractor knows or has reason to believe that Contractor has a conflict of interest that requires disclosure and Contractor and/or Contractor parties shall comply with the applicable disclosure requirements of the District’s Conflict of Interest Code. In addition, the Contractor shall maintain on file statements of economic interests in accordance with applicable disclosure requirements. These records shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

I acknowledge and certify under penalty of perjury that I am duly authorized to legally bind the Contractor to all provisions and items included in this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Baker Tilly Advisory Group, LP

Date: 9/19/2025

Signature:  Signed by:
Stephen Bacchetti
8677C1930D094E9...

Stephen Bacchetti

Principal

EXHIBIT C CONTINUATION
WORKERS' COMPENSATION CERTIFICATION


Labor Code Section 3700 in relevant part provides that every employer except the State shall secure the payment of compensation in one or more of the following ways:

- By being insured against liability to pay compensation by one or more insurers duly authorized to write compensation insurance in this State.
- By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to its employees.

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the Work of this Agreement.

Baker Tilly Advisory Group, LP

Date: 9/19/2025

Signature:  Signed by:
Stephen Bacchetti
8677C1930D094E9...

Stephen Bacchetti

Principal

(In accordance with Article 5 – commencing at Section 1860, Chapter 1, part 7, Division 2 of the Labor Code, the above certificate must be signed and filed with the District prior to performing any Work under this Agreement.)