

**PROFESSIONAL SERVICES CONTRACT  
FOR 230249-TF ANIMAL FOUNDATION AGREED UPON PROCEDURES**

THIS CONTRACT is being entered into, effective as of \_\_\_\_\_, by and between the City of Las Vegas (hereinafter the "City"), a municipal corporation within the State of Nevada having its principal office at 495 South Main Street, Las Vegas, Nevada 89101, and Crowe LLP, (hereinafter the "Company"), an Illinois limited liability company having its principal office at 225 West Wacker Drive, Suite 200, Chicago, Illinois 60602.

**SECTION A – Contract Overview**

**A-1 Summary of Contract [CAO-12/30/2020]**

This Contract sets forth the terms and conditions for the performance of services described herein, and the execution hereof by the parties hereto forms a legally binding contract. This is a Non-Exclusive Contract.

(a) <b>Contract Synopsis</b> The legally binding Scope of Work is more fully defined in Section C	Perform Agreed Upon procedures as described in Scope of Work.		
<b>Performance Dates</b> The Performance Period is more fully defined in Section A-2	<b>Award Date</b> See first paragraph	<b>Expiration Date</b> 12/31/2023	<b>Option Periods</b> none
<b>Contract Type</b> As defined in Section B-1	The contract type is firm fixed price		
<b>Contract Amount</b> This Not-to-Exceed Amount is subject to Section C-2	\$65,350		

(b) <b>Contract Exhibits / Attachments</b> The following documents are hereby incorporated into this Contract
Exhibit A – Scope of Work Exhibit B – Fees Exhibit C – Company standard Engagement Letter and Engagement Terms – (In the event of a conflict between the terms of this Professional Services Contract and the terms of Exhibit C, the terms of this Professional Services Contract shall control). Attachment 1 - Certificate of Disclosure

(c) <b>City Project Manager</b> Per Section D-4, (a)	<b>Name</b> Susan Heltsley	<b>Phone</b> 702-229-6828	<b>Email</b> sheltsley@lasvegasnevada.gov
<b>Company Representative</b> Per Section D-4, (b)	<b>Name</b> A.J. Johnson	<b>Phone</b> 714-668-5359	<b>Email</b> Aj.johnson@crowe.com

(d)

City Legal Notice Representative per Section E-1			
Company Legal Notice Representative Per Section E-1	Name & Title General Counsel	Address One Mid America Plaza, Ste 700 Oakbrook Terrace, Illinois 60181	Email crowelegal@crowe.com

**A-2 Performance Period [CAO-12/30/2020]**

- (a) The performance period commences on the Award Date and continues through the Expiration Date.
- (b) The City may at its sole discretion, exercise the option to renew this Contract for the periods set forth above (if any). The City shall provide written notice to the Company of such renewal(s), and the Company may not assume an automatic renewal. Exercise of an option does not commit the City to exercise further options.
- (c) The City reserves the right to temporarily extend this Contract for up to one hundred eighty (180) calendar days from the Expiration Date, for any reason.

## **SECTION B – Basic Terms**

### **B-1 Definitions [CAO-08/28/19]**

The following definitions apply to this Contract:

- (a) "*Award Date*" means the date that a Contract becomes effective. It is the date entered into the first paragraph of a Contract upon execution by an authorized representative of the City.
- (b) "*Contract*" means this document, consisting of Sections A through E, and the exhibits and attachments attached hereto, which is binding and effective only upon execution by the City.
- (c) "*Contract Amount*" means the maximum amount of compensation that may be paid to the Company for performance of the Contract, which includes, without limitation, compensation for all direct and indirect expenses.
- (d) "*Deliverable*" means any report, software, hardware, data, documentation or other tangible item that the Company is required to provide to the City under the terms of the Contract.
- (e) "*Fixed Fee Contract*" means a contract that provides for a firm price that is not subject to any adjustment on the basis of the Company's cost experience in performing the Contract.

## **SECTION C – Scope of Work**

### **C-1 Scope of Work**

- (a) Services will be provided in accordance with the Scope of Work attached as "Exhibit A".

### **C-2 Deliverables**

- (a) Upon completion of agreed upon procedures, the Company shall provide the City with a detailed report of findings.
- (b) The City will pay the amounts set forth in "Exhibit B".
- (c) Company's audit and work product are intended for the benefit and use of the City only. The AUP will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.
- (d) The working papers for this engagement are the property of Company and constitute confidential information. However, Company may be requested to make certain working papers available to City's oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of Company's personnel. Furthermore, upon request, Company may provide photocopies of selected working papers to City's oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date Company's report is issued or after termination or expiration of this Contract, or for any additional period requested by the oversight agency or pass-through entity.
- (e) Company acknowledges that City is a government entity subject to the Nevada Public Records Act ("NPRA"). In the event City receives any subpoena, demand, or request under the NPRA or other public records law for any Confidential Information or other data or information received by City from Company, whether received in connection with this Contract or in connection with any other services performed by Company, City will immediately notify Company of such subpoena, demand or request and reasonably cooperate with any efforts by Company to assert any available defenses to disclosure. In no event shall City make disclosure of such information before 10 business days have elapsed from the date City notifies Company of the subpoena, demand, or request in order to provide Company with a reasonable opportunity to

seek judicial intervention concerning the potential disclosure of Company's Confidential Information. If Company informs City in writing of Company's intent to seek a court order barring disclosure, City agrees to withhold the requested information, to the extent permitted by the NPRA, pending court resolution of the matter, or interim order by a court. City acknowledges that Company contends that all working papers as part of this Contract are Confidential Information and exempt from public disclosure under federal and state public records laws, including the NPRA. However, whenever a requesting party pursues legal action to compel disclosure of Confidential Information or other working paper or information received by City from Company, Company will bear responsibility for all costs of defending such legal action.

## **SECTION D – Special Conditions**

### **D-1 Payment [CAO-4.2020]**

- (a) Payment - Payment to the Company will be made only for the actual services performed and accepted by the City, upon receipt of an invoice submitted in accordance with Section D-3, "Invoices".
- (b) Reimbursable Travel Expenses There are no reimbursable travel expenses authorized or payable under this Contract.

### **D-2 Fee Revisions [CAO-08/28/19]**

For the term of this Contract, fees shall remain firm.

### **D-3 Invoices [CAO-9/2020]**

- (a) The Company will submit a timely detailed invoice to the City within monthly for work performed.. Each invoice shall contain the following information:
  - (i) the date of the invoice and invoice number;
  - (ii) the Purchase Order number;
  - (iii) the Contract Item against which charges are made; and
  - (iv) the performance dates covered by the invoice.
- (b) Upon reconciliation of all errors, corrections, credits, and disputes, payment to the Company will be made in full within thirty (30) calendar days. **Invoices received without a valid Purchase Order number will be returned unpaid.** If the Company does not timely submit a detailed invoice to the City as required herein, the City shall not have any obligation or liability to effect any payment for said late invoice. The City shall also not be liable for any errors or omissions in an invoice once said invoice is paid by the City, all of which shall be expressly waived by Company. Notwithstanding the foregoing, this paragraph shall in no way waive the City's rights and remedies should the City find any errors or omissions in an invoice before or after said invoice is paid by the City.

**The Company shall submit the original invoice to:**

Department of Finance  
ATTN: Accounts Payable  
City of Las Vegas  
495 South Main Street, 4<sup>th</sup> Floor  
Las Vegas, NV 89101–2986

- (c) The Company shall forward a copy of the invoice to the City's Project Manager, identified in Section D-4, "Project Manager/Company Representative", with the following items:
  - (i) receipts for any Reimbursable Travel Expenses, if applicable, associated with the invoice; and
  - (ii) copy of the applicable Deliverable associated with the invoice
- (d) The City may subtract or offset from any unpaid invoice from the Company any claims, which the City may have incurred for failure of the Company to comply with the terms, conditions or covenants of this Contract, or any damages, costs and expenses caused by, resulting from, or arising out of the negligent act or omission of the Company in the

performance of the services under this Contract. Within ten (10) calendar days, the City shall provide a written statement to the Company of the off-set which has been subtracted from any payment to the Company along with appropriate documentation and receipts, if any, and a description of the failure, error or deficiency attributed to the Company. The Company may dispute the right or amount of the off-set made by the City by providing written notification to the City within ten (10) calendar days after receipt of the City's written notice. The City shall provide a written response to the Company within ten (10) calendar days of receipt of the Company's written dispute notice. If the Company disputes the City's determination, the Company may file a claim pursuant to Section E-2, "Disputes" of this Contract.

#### **D-4 Project Manager/Company Representative [CAO-8/28/19]**

- (a) The City's designated Project Manager for this Contract is named in Section A-1 (c). The City will provide written notice to the Company should there be a subsequent Project Manager change. The Project Manager will be the Company's principal point of contact at the City regarding any matters relating to this Contract, will provide all general direction to the Company regarding Contract performance, and will provide guidance regarding the City's goals and policies. *The Project Manager is not authorized to waive or modify any material scope of work changes or terms of the Contract.*
- (b) The Company's designated Company Representative for this Contract is named in Section A-1 (c). The Company will provide written notice to the City should there be a subsequent Company Representative change. The City has the right to assume that the Company Representative has full authority to act for the Company on all matters arising under or relating to this Contract.

#### **D-5 Insurance [CAO-3/31/22]**

The Company shall procure and maintain insurance as required by law and as appropriate for this Contract, including Workers' Compensation, Professional Liability, General Liability and Auto Liability Insurance coverage, at its own expense, for all work related to the performance of this Contract. The Company must remedy at its own expense all injuries to persons and damage or loss to any City property caused in whole or in part by the Company, its subcontractors or anyone employed, directed, or supervised by the Company.

#### **D-6 Warranty – Services [CAO-3/31/2022]**

Company warrants that the services shall be performed in full conformity with this Contract, with the professional skill and care that would be exercised by those who perform similar services in the commercial marketplace, and in accordance with accepted industry practice. In the event of a breach of this warranty, or in the event of non-performance or failure of the Company to perform the services in accordance with this Contract, the Company shall, at no cost to the City, re-perform or perform the services so that the services conform to the warranty.

#### **D-7 Holidays/Weekends [CAO-01/20/16] R**

The Company is excused from performance on weekends and the following legal holidays (on the actual day the holiday is observed):

Martin Luther King's Birthday  
President's Day  
Memorial Day  
Juneteenth  
Independence Day  
Labor Day  
Nevada Admission Day  
Veterans Day  
Thanksgiving Day and Friday After  
Christmas Day  
New Year's Day

#### **D-8 Liquidated Damages [CAO-01/20/2016]**

Assessment of liquidated damages does not apply to this Contract.



## SECTION E – General Conditions

### E-1 Legal Notice [CAO-4/2020]

- (a) Any notice required to be given hereunder shall be deemed to have been given when written notice is (i) received by the party to whom it is directed by personal service; (ii) three (3) days after deposit with the United States Post Office, by registered or certified mail, postage prepaid and addressed to the party to be notified at the address for such party; (iii) one (1) day after deposit with a nationally recognized air courier service such as FedEx; or (iv) by an email sent to the email address of the recipient stated in this Section. All notices shall be effective upon receipt by the party to which notice is given or if it is delivered by email, when the recipient acknowledges having received that email, with an automatic "read receipt" not constituting acknowledgment of an email for notice purposes. Either party hereto may change its address by giving ten (10) days advance notice to the other party as provided herein. Phone and fax numbers, if listed, are listed for information only:

FOR THE CITY:                      Manager, Purchasing and Contracts  
City of Las Vegas  
495 South Main Street, 4th Floor  
Las Vegas, Nevada 89101-2986  
Fax: (702) 384-9964  
Email: [purchasing@lasvegasnevada.gov](mailto:purchasing@lasvegasnevada.gov)

FOR THE COMPANY:              As Noted in Section A-1 (d) of the Contract:

- (b) The parties shall provide written notification of any change in the information stated above.
- (c) For purposes of this Contract, legal notice shall be required for all matters involving potential termination actions, litigation, indemnification, and unresolved disputes. This does not preclude legal notice for any other actions having a material impact on the Contract.
- (d) Routine correspondence should be directed to the Project Manager or the Company Representative, as appropriate.

### E-2 Disputes [CAO-4/2020]

- (a) For each claim or dispute arising between the parties under this Contract, the parties shall attempt to resolve the matter through escalating levels of management. In the event the matter cannot be successfully resolved in this manner, the City is granted the sole right, regardless of which party is asserting the claim or dispute, to determine between arbitration and litigation as the forum in which the party desiring to proceed further shall file to resolve the claim or dispute. For any and all claims or disputes asserted by the Company, the Company shall notify the City of its intent to proceed further with the claim or dispute and in response thereto, the City shall notify the Company as to its selected forum for resolution. For any and all claims or disputes asserted by the City, the City shall notify the Company in the notice of its intent to proceed with further resolution whether it has selected arbitration or litigation as the forum to resolve the claim or dispute. In the event arbitration is the designated forum, such arbitration shall be binding on the parties.
- (b) If arbitration is selected by the City as the forum for further resolution, the claim or dispute shall be filed with the American Arbitration Association under its then current Commercial Arbitration Rules, Expedited Procedures, regardless of the amount of the claim or dispute.
- (c) The laws of the State of Nevada shall govern the validity, construction, performance, and effect of this Contract, without giving effect to its conflict of law provisions. If arbitration is selected, each party hereto consents to, and waives any objection to, venue being the offices of the American Arbitration Association located in Las Vegas, Nevada, or other venue mutually agreed by the parties. If litigation is selected, each party hereto consents to, and waives any objection to, the State courts located in the County of Clark, State of Nevada as the proper and exclusive venue for any disputes arising out of or relating to this Contract or any alleged breach thereof. Each party hereby waives trial by jury in any action, proceeding or counterclaim brought by either of them against the other on any matters whatsoever arising out of or in any way connected with this Contract.

### E-3 Notice of Delay [CAO-01/20/16]

- (a) If timely performance by the Company is jeopardized by the non-availability of City provided personnel, data, or equipment, the Company shall notify the City immediately in writing of the facts and circumstances causing such delay.

Upon receipt of this notification, the City will advise the Company in writing of the action which will be taken to remedy the situation.

- (b) The Company shall advise the City in writing of an impending failure to meet established milestones or delivery dates based on the Company's failure to perform. Notice shall be provided as soon as the Company is aware of the situation; however, such notice shall not relieve the Company from any existing obligations regarding performance or delivery.

#### **E-4 Termination for Convenience [CAO-08/22/2019]**

The City shall have the right at any time to terminate further performance of this Contract, in whole or in part, for any reason whatsoever (including no reason). Such termination shall be effected by written notice from the City to the Company specifying the extent and effective date of the termination. On the effective date of the termination, the Company shall terminate all work and take all reasonable actions to mitigate expenses. The Company shall submit a written request for incurred costs for services performed through the date of termination, and shall provide any substantiating documentation requested by the City. In the event of such termination, the City agrees to pay the Company within thirty (30) days after receipt of a correct, adequately documented written request. The City's sole liability under this Section is for payment of costs for goods and services requested by the City and actually performed by the Company.

#### **E-5 Event of Default [CAO-12/30/2020]**

- (a) If, during the term of this Contract, the Company (i) fails to deliver services that comply with the Scope of Work, (ii) fails to deliver the services within the time specified in the Purchase Order or Scope of Work or any extension thereof, (iii) fails to make progress so as to endanger the performance of this Contract, (iv) becomes insolvent, bankrupt or makes an assignment for the benefit of creditors, or if a receiver or trustee in bankruptcy is appointed for the Company, or if any proceeding in bankruptcy, receivership, or liquidation is instituted against the Company and is not dismissed within thirty (30) days following commencement thereof, or (v) fails to perform any of the other obligation or requirement of this Contract, then any of the aforementioned failures shall constitute an "Event of Default" under this Contract.
- (b) If there occurs an Event of Default, the Company shall be entitled to ten (10) calendar days from written notice thereof to remedy the Event of Default, provided, however, such is capable of being remedied within that period. If the Event of Default can be remedied, but the remedy cannot be completed within the ten (10) day period, the Company may be allowed such additional time as may be reasonably necessary to remedy the Event of Default, provided, however, the remedy is commenced within the ten (10) day period and is diligently pursued to completion but in no event later than thirty (30) days after such written notice. Said time period may be extended at City's sole discretion. If the Event of Default is incapable of remediation, or is not remedied as required herein, the City may, in addition to any other remedies available in law or equity, invoke any of the remedies provided for under Section E-6, "Termination for Default", below.

#### **E-6 Termination for Default [CAO-4/2020]**

- (a) If the Event of Default is not remedied as required pursuant to Section E-5, "Event of Default", the City may, by written notice to the Company pursuant to Section E-1, "Legal Notice", terminate this Contract in whole or in part.
- (b) If this Contract is terminated in whole or in part because the Company has failed to provide services in compliance with the specifications by the deadline of remediation period, the City may acquire, under reasonable terms and in a manner it considers appropriate, replacement services that are comparable to the services that the Company failed to deliver to the City, and the Company shall be liable to the City for any excess costs related thereto. If the City terminates this Contract only in part, the Company shall continue to perform the un-terminated obligations or portions of this Contract.
- (c) The Company shall not be liable for any excess costs if the failure to perform the Contract arises from circumstances beyond the control of, and without the fault or negligence on the part of, the Company. These circumstances are limited to such causes as (i) acts of God or of the public enemy, (ii) acts of governmental bodies, (iii) fires, (iv) floods, (v) epidemics/pandemics, (vi) quarantine restrictions, (vii) labor strikes, (viii) freight embargoes, or (ix) unusually severe weather. The time of performance of the Company's obligations under this Contract shall be extended by such period of enforced delay; provided, however, that such reasonably extended time period shall not exceed sixty (60) days. If the foregoing circumstances result in a delay greater than 60 days, the City may terminate the affected portion of the Contract pursuant to the terms of Section E-4, "Termination for Convenience".
- (d) The City retains the right to terminate for default immediately if the Company fails to maintain the required insurance, and/or bonding, fails to comply with applicable local, state, and federal statutes governing performance of these services, or fails to comply with statutes involving health or safety.

- (e) If the City fails to perform any of its obligations required under this Contract, and the City does not remedy the failure after notice thereof is provided to the City by the Company pursuant to the requirements of Section E-1, "Legal Notice" above, the Company shall have the right to treat the failure as a claim or dispute subject to the resolution provisions of E-2, "Disputes" of this Contract. During the period of such resolution, the Company shall continue with its performance under the Contract.

#### **E-7 Limitation of Funding/Non-Appropriation [CAO-4/2020]**

The Company acknowledges that City is a governmental entity and the Contract's validity is based upon the availability of public funding under its authority. The City reserves the right to reduce estimated or actual quantities, in whatever amount necessary, without prejudice or liability to the City, if funding is not available or if legal restrictions are placed upon the expenditure of monies for the services required under this Contract. In addition, and without prejudice or liability to the City, if funds are not appropriated or otherwise made available to support continuation in any fiscal year succeeding the first fiscal year, this Contract will be deemed to have been terminated automatically **when appropriated funds expire** and are not available. The City shall notify Company in writing of any such non-allocation of funds at the earliest possible date and shall pay Company any reasonable fees earned and costs incurred in performing this Contract for any period prior to such notice.

#### **E-8 Changes - Fixed-Price Goods or Services [CAO-4/2020]**

- (a) The City may at any time, by written order, and without notice to the sureties, if any, make changes within the general scope of this Contract in any one or more of the following:
  - (i) Description of services to be performed or goods to be provided.
  - (ii) Time of performance (i.e., hours of the day, days of the week, etc.).
  - (iii) Place of performance of the services.
  - (iv) Time or place of delivery of goods
- (b) If any such change causes an increase or decrease in the cost of, or the time required for, performance of any part of the work under this Contract, the Company shall provide current, complete, and accurate documentation to the City in support of any request for equitable adjustment.
- (c) The Company must assert its right to an adjustment under this clause within thirty (30) days from the date of receipt of the written order, or shall otherwise be barred and shall have waived any right to an adjustment under this clause.
- (d) The parties shall negotiate a timely requested equitable adjustment by mutual written agreement and the change will be effected by purchase order revision. Failure to agree to any adjustment shall be a dispute under Section E-2, "Disputes"; however, nothing in this clause shall excuse the Company from proceeding with the Contract as changed.

#### **E-9 Entire Contract, Section and Paragraph Headings [CAO-4/2020]**

- (a) This Contract represents the entire and integrated agreement between the City and the Company. It supersedes all prior and contemporaneous understandings, negotiations, communications, representations, and agreements, whether oral or written, relating to the subject matter of this Contract.
- (b) The section and paragraph headings appearing in this Contract are inserted for the purpose of convenience and ready reference. They do not purport to define, limit, or extend the scope or intent of the language of the sections and paragraphs to which they pertain.

#### **E-10 Order of Precedence [CAO-7/24/08]**

In the event of a conflict between the specific language set forth in Sections A through E of this Contract and any Attachment or Exhibit, the specific language in Sections A through E shall prevail. Any exception to this order of precedence will be addressed through specific language elsewhere in Sections A through E.

#### **E-11 Severability [CAO-7/24/08]**

The invalidity, illegality, or unenforceability of any provision of this Contract or the occurrence of any event rendering any portion or provision of this Contract void shall in no way affect the validity or enforceability of any other portion or provision

of this Contract. Any void provision shall be deemed severed from this Contract, and the balance of this Contract shall be construed and enforced as if this Contract did not contain the particular portion or provision held to be void. The parties further agree to amend this Contract to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this clause shall not prevent this entire Contract from being void should a provision which is of the essence of this Contract be determined void.

**E-12 Waiver [CAO-7/24/08]**

Waiver of any of the terms of this Contract shall not be valid unless it is in writing signed by each party. The failure of the City to enforce any of the provisions of this Contract, or to require performance of any of the provisions herein, shall not in any way be construed as a waiver of such provisions or to affect the validity of any part of this Contract, or to affect the right of the City to thereafter enforce each and every provision of this Contract. Waiver of any breach of this Contract shall not be held to be a waiver of any other or subsequent breach of this Contract.

**E-13 Modification/Amendment [CAO-7/24/08]**

This Contract shall not be modified or amended except by the express written agreement of the parties, signed by a duly authorized representative for each party. Any other attempt to modify or amend this Contract shall be null and void, and may not be relied upon by either party.

**E-14 Assignment [CAO-7/24/08]**

Neither party may assign their rights nor delegate their duties under this Contract without the written consent of the other party. Such consent shall not be withheld unreasonably. Any assignment or delegation shall not relieve any party of its obligations under this Contract.

**E-15 Indemnification [CAO-4/2020]**

- (a) In addition to the insurance requirements set forth in Section D-5, "Insurance", and not in lieu thereof, the Company shall protect, defend, indemnify and hold harmless the City, its elected officials, officers, employees, agents, and consultants (collectively herein the "City") from and against any and all claims, liabilities, damages, losses, suits, actions, decrees, arbitration awards and judgments including attorney's fees, court costs or other expenses of any and every kind or character (collectively herein the "Liabilities") which may be recovered from or sought against the City, as a result of, by reason of, or as a consequence of (i) any act or omission, negligent or otherwise, on the part of the Company, its officers, employees, independent contractors, vendors, suppliers, consultants, or agents in the performance of the terms, conditions and covenants of the Contract; or (ii) a breach of any agreement between the Company and its employees, vendors, independent contractors, suppliers, consultants or agents; or (iii) any default in the performance of any obligation on Company's part to be performed under the terms of this Contract, regardless of whether the Liabilities were caused in part by the City. Company agrees that it is assuming the sole risk of any Liabilities related to the contraction by Company's officers, employees, vendors, suppliers, agents, independent contractors, and consultants or any other person of any viral infection or other disease, including, without limitation, COVID 19, related to the performance of this Contract and that Company's indemnity obligations contained herein cover any such Liabilities. In no event shall the language in this Section constitute or be construed as a waiver or limitation of the City's rights or defenses with regard to sovereign immunity, governmental immunity, or other official immunities and protections as provided by the Federal and State Constitutions or by law.
- (b) If a third party claim against the City for negligent performance by the Company is within the limits of its liability insurance, and the insurance company has accepted the City's tender of defense, then the City will pay the Company what is due and owing to them within the payment method specified in this Contract. However, if the claim is greater than the coverage amount, the City, for its protection, may retain any money due and owing the Company under this Contract, until the claim has been resolved. In the event no money is due and owing, the surety, if required, of the Company, may be held until all of the Liabilities have been settled and suitable evidence to that effect furnished to the City.
- (c) It is expressly agreed that the Company shall defend the City at Company's expense, by legal counsel reasonably satisfactory to City, against the Liabilities and in the event that the Company fails to do so, the City shall have the right, but not the obligation, to defend the same and to charge all direct and incidental costs, including attorney's fees and court costs, to the Company. Company's indemnity obligations herein are not intended to nor shall they relieve any insurance carrier of its obligations under policies required to be carried by Company pursuant to the provisions of this Contract. Company's obligations under this Section shall survive any termination of this Contract.



#### **E-16 Patent Indemnity [CAO-12/30/2020]**

The Company hereby indemnifies and shall defend and hold harmless the City and its representatives respectively from and against all claims, losses, costs, damages, and expenses, including attorney's fees, incurred by City and its representatives, respectively, as a result of or in connection with any claims or actions based upon infringement or alleged infringement of any patent or other intellectual property and arising out of the use of the equipment or materials furnished under the contract by the Company, or out of the processes or actions employed by, or on behalf of the Company in connection with the performance of the Contract. The Company shall, at its sole expense, by legal counsel reasonably satisfactory to City, promptly defend against any such claim or action unless directed otherwise by the City or its representative; provided that the City or its representatives shall have notified the Company upon becoming aware of such claims or actions, and provided further that the Company's aforementioned obligations shall not apply to equipment, materials, or processes furnished or specified by the City or its representatives.

#### **E-17 Audit of Records [CAO-5/2/12]**

- (a) The Company agrees to maintain the financial books and records (including supporting documentation) pertaining to the performance of this Contract according to standard accounting principles and procedures. The books and records shall be maintained for a period of three (3) years after completion of this Contract, except that books and records which are the subject of an audit finding shall be retained for three (3) years after such finding has been resolved. If the Company goes out of business, the Company shall forward the books and records to the City to be retained by the City for the period of time required herein.
- (b) The City or its designated representative(s) shall have the right to inspect and audit (including the right to copy and/or transcribe) the books and records of the Company pertaining to the performance of this Contract during normal business hours. The City will provide prior written notice to the Company of the audit and inspection. If the books and records are not located within Clark County, the Company agrees to deliver them to the City, or to an address designated by the City within Clark County. In lieu of such delivery, the Company may elect to reimburse the City for the cost of travel (including transportation, lodging, meals, and other related expenses) to inspect and audit the books and records at the Company's office. If the books and records provided to the City are incomplete, the Company agrees to remedy the deficiency after written notice thereof from the City, and to reimburse the City for any additional costs associated therewith including, without limitation, having to revisit the Company's office. The Company's failure to remedy the deficiency shall constitute a material breach of this Contract. The City shall be entitled to its costs and reasonable attorney fees in enforcing the provisions of this Section.
- (c) If at any time during the term of this Contract, or at any time after the expiration or termination of the Contract, the City or the City's designated representative(s) find the dollar liability is less than payments made by the City to the Company, the Company agrees that the difference shall be either: (i) repaid immediately by the Company to the City or (ii) at the City's option, credited against any future billings due the Company.

#### **E-18 Confidentiality – City Information [CAO-4/2020]**

- (a) All information, including but not limited to, oral statements, computer files, databases, and other material or data supplied to the Company is confidential and privileged. The Company shall not disclose this information, nor allow it to be disclosed to any person or entity without the express prior written consent of the City. The Company will use at least the same standard of care and exercise equivalent security measures to maintain the confidentiality of the City's information that it uses to maintain the confidentiality of its own confidential information; provided in no event shall such standard be less than reasonable care. The Company shall have the right to use any such confidential information only for the purpose of providing the services under this Contract, unless the express prior, written consent of the City is obtained. City shall be and remain the sole owner of such confidential information. Nothing contained in this Contract shall be construed as granting or conferring any right or license in the City's information or in any patents, software, or other technology, either expressly or by implication to the Company. Upon request by the City, the Company shall promptly return to the City all confidential information supplied by the City, together with all copies and extracts. Company is required to employ the highest ethical standards and shall avoid those actions that are inconsistent with the City's best interest.
- (b) The confidentiality requirements shall not apply where (i) the information is, at the time of disclosure by the City, then in the public domain; (ii) the information is known to the Company prior to obtaining the same from the City; (iii) the information is obtained by the Company from a third party who did not receive the same directly or indirectly from the

City; or (iv) the information is subpoenaed by court order or other legal process, but in such event, the Company shall notify the City. In such event the City, in its sole discretion, may seek to quash such demand.

(c) The obligations of confidentiality shall survive the termination of this Contract.

#### **E-19 Marketing Restrictions [CAO-4/2020]**

The Company shall at all times be in compliance with Las Vegas Municipal Code 1.08.050, and shall not publish or sell any information from or about this Contract without the prior written consent of the City. This restriction does not apply to the use of the City's name in a general list of customers, so long as the list does not represent an express or implied endorsement of the Company or its services. The City logo shall not be used without the prior written consent of the City.

#### **E-20 Intellectual Property Rights [CAO-4/2020]**

All deliverables produced under this Contract, as well as all data, notes and documentation collected on behalf of the City, are exclusively the property of the City. The Company shall have no property interest in, and may assert no claim or lien on, or right to withhold from the City, or right to use said data other than in performance of its obligations pursuant to this Contract, any data it receives from, receives access to, or stores on behalf of the City. At any time during the term of this Contract, and within thirty (30) days of the expiration or termination of this Contract, the Company will upon request return the data to the City at no charge in the format held by Company. On City request, the Company will delete all City data and will provide appropriate certification to the City to document the disposal. The Company shall promptly notify the City if the Company becomes aware of any unauthorized access, acquisition, disclosure, use, modification, destruction or other misuse of the City's data or other confidential information, and shall fully cooperate with the City in any legal action taken by the City to enforce its rights therein. This Section shall survive termination or expiration of this Contract.

#### **E-21 Taxes/Compliance with Laws [CAO-08/01/13]**

- (a) The City is exempt from paying Sales and Use Taxes under the provisions of Nevada Revised Statutes 372.325(4), and Federal Excise Tax, under Registry Number 88-87-0003k. The Company shall pay all taxes, levies, duties and assessments of every nature and kind which may be applicable to any work under this Contract. The Company shall make any and all payroll deductions required by law. The Company agrees to indemnify and hold the City harmless from any liability on account of any and all such taxes, levies, duties, assessments, and deductions.
- (b) The Company, in the performance of the obligations of this Contract, shall comply with all applicable laws, rules and regulations of all governmental authorities having jurisdiction over the performance of this Contract including, but not limited to, the Federal Occupational Safety and Health Act.

#### **E-22 Licenses/Registrations [CAO-01/20/16]**

During the entire performance period of this Contract, the Company shall maintain all federal, state, and local licenses, certifications and registrations applicable to the work performed under this Contract, including maintaining an active City of Las Vegas business license if required by Las Vegas Municipal Code 6.02.060.

#### **E-23 Non-Discrimination and Fair Employment Practices [CAO-07/31/13]**

- (a) **Discrimination:** The City of Las Vegas is committed to promoting full and equal business opportunity for all persons doing business in Las Vegas. The Company acknowledges that the City has an obligation to ensure that public funds are not used to subsidize private discrimination. Company recognizes that if the Company or their subcontractors or subconsultants are found guilty by an appropriate authority of refusing to hire or do business with an individual or company due to reasons of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, national origin, or any other legally protected status, City may declare the Company in breach of contract and terminate Contract.
- (b) **Fair Employment Practices:** In connection with the performance of work under this Contract, the Company agrees not to discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, sexual orientation, gender identity or expression, age, disability, national origin, or any other legally protected status. Such agreement shall include, but not be limited to, the following: employment; upgrading; demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.



- (c) The Company further agrees to insert this provision in all subcontracts hereunder. Any violation of such provision by a Company shall constitute a material breach of this Contract.

**E-24 Employment of Unauthorized Aliens [CAO-01/20/16]**

In accordance with the Immigration Reform and Control Act of 1986, the Company agrees that it will not employ unauthorized aliens in the performance of this Contract.

**E-25 Conforming Services [CAO-4/2020]**

The services performed under this Contract shall conform in all respects with the requirements set forth in this Contract. The Company shall furnish the City with sufficient data and information needed to determine if the services performed conform to all the requirements of this Contract.

**E-26 Independent Contractor [CAO-4/2020]**

In the performance of its obligations under this Contract, the Company and any other person employed by it shall be deemed to be an independent contractor and not an agent or employee of the City. The Company shall be liable for the actions of any person, organization, or corporation with which it subcontracts to fulfill this Contract. Accordingly, Company shall be responsible for payment of all taxes including federal, state and local taxes arising out of the Company's activities in accordance with this Contract, including by way of illustration but not limitation, federal and state income tax, Social Security tax, unemployment insurance taxes, and any other taxes or business license fees as required under existing or subsequently enacted laws, rules or regulations. Company shall not be entitled to any benefits afforded to City's employees, including without limitation worker's compensation, disability insurance, health insurance, vacation, or sick pay. Company shall be responsible for providing, at Company's expense, and in Company's name, unemployment, disability, worker's compensation, and other insurance, as well as licenses and permits usual or necessary for performance of its obligations pursuant to this Contract. Company shall hereby defend, indemnify, and hold the City harmless from any claims, losses, costs, fees, attorney's fees, liabilities, damages or injuries suffered by the City arising out of Company's failure with respect to its obligations in this Section. Company, upon request, shall furnish evidence satisfactory to the City that any or all of the foregoing obligations have been fulfilled. During Company's contacts with third parties they shall identify themselves as an independent party and not as an employee for the City. Company understands and agrees that they do not have the power or authority to bind City in any capacity. The City shall hold the Company as the sole responsible party for the performance of this Contract. The Company shall maintain complete control over its employees and all of its subcontractors. Nothing contained in this Contract or any subcontract awarded by the Company shall create a partnership, joint venture, or agency with the City. Neither party shall have the right to obligate or bind the other party in any manner to any third party.

**E-27 Official, Agent and Employees of the City Not Personally Liable [CAO-01/20/16]**

It is agreed by and between the parties of this Contract, that in no event shall any official, officer, employee, or agent of the City in any way be personally liable or responsible for any covenant or agreement therein contained whether expressed or implied, nor for any statement, representation or warranty made herein or in any connection with this Contract.

**E-28 Conflict of Interest (City Officials) [CAO-4/2020]**

- (a) An official of the City, who is authorized on behalf of the City to negotiate, make, accept or approve, or take part in negotiating, making, accepting, or approving this Contract, payments under this Contract, or work under this Contract, shall not be directly or indirectly interested personally in this Contract or in any part hereof. No officer, employee, architect, attorney, engineer or inspector of, or for the City, who is authorized on behalf of the City to exercise any legislative, executive, supervisory or other similar functions in connection with this Contract, shall become directly or indirectly interested personally in this Contract or in any part hereof, any material supply contract, subcontract, insurance contract, or any other contract pertaining to this Contract.
- (b) Each party represents that it is unaware of any financial or economic interest of any public officer or employee of the City relating to this Contract. Notwithstanding any other provision of this Contract, if such interest becomes known, the City may immediately terminate this Contract for default or convenience, based on the culpability of the parties.
- (c) The Company represents and warrants that it has, in accordance with the current policy of the City, disclosed the ownership and principals of the Company on Attachment 1 (Certificate – Disclosure of Ownership and /Principals), and that it has a continuing obligation to update this disclosure whenever there is a material change in the information contained therein. Throughout the Contract Term, Company shall notify City in writing of any material change in the above disclosure within ten (10) days of any such change. C

#### **E-29 Public Records [CAO-5/2/12]**

The City is a public agency as defined by state law. As such, it is subject to the Nevada Public Records Law (Chapter 239 of the Nevada Revised Statutes). The City's Records are public records, which are subject to inspection and copying by any person (unless declared by law to be confidential). This Contract and all supporting documents are deemed to be public records.

#### **E-30 Use By Other Government Entities [CAO-01/20/16]**

A governing body or its authorized representative and the State of Nevada may join or use the contracts of local governments located within or outside this State with the authorization of the contracting vendor. In the event the Company allows another governmental entity to join the Contract, it is expressly understood that the City shall in no way be liable for the obligations of the joining governmental entity.

#### **E-31 Certification – No Israel Boycott [CAO–4/2020]**

*(Applicable to contracts with an estimated annual amount over \$100,000)*

By signing this Contract, the Company certifies that it is not engaged in, and agrees for the duration of the Contract not to engage in, a boycott of the State of Israel per NRS 332.065.

"Boycott of Israel" means refusing to deal or conduct business with, abstaining from dealing or conducting business with, terminating business or business activities with or performing any other action that is intended to limit commercial relations with Israel; or a person or entity doing business in Israel or in territories controlled by Israel, if such an action is taken in a manner that discriminates on the basis of nationality, national origin or religion. It does not include an action which is based on a bona fide business or economic reason; is taken pursuant to a boycott against a public entity of Israel if the boycott is applied in a nondiscriminatory manner; or is taken in compliance with or adherence to calls for a boycott of Israel if that action is authorized in 50 U.S.C. § 4607 or any other federal or state law.

"Company" means any domestic or foreign sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited-liability partnership, limited-liability company, or other domestic or foreign entity or business association, including, without limitation, any wholly owned subsidiary, majority owned subsidiary, parent company or affiliate of such an entity or business association, that exists for the purpose of making a profit.

A violation of this Section by Company shall be considered an incurable Event of Default of this Contract, thereby allowing the City to immediately terminate this Contract upon giving Legal Notice to Company.

#### **E-32 Counterpart Signatures [CAO-08/11/2022]**

This Contract may be executed in counterparts. All such counterparts will constitute the same contract and the signature of any party to any counterpart will be deemed a signature to, and may be appended to, any other counterpart. Executed copies hereof may be delivered by facsimile or e-mail and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter.

The parties agree that this Contract may be signed electronically via the City's designated electronic signature platform, and that the electronic signatures appearing herein shall be considered the same as handwritten signatures for the purposes of validity, admissibility, and enforceability.

#### **E-33 Miscellaneous [CAO–4/2020]**

- (a) In the event of a dispute under this Contract which results in litigation or other formal dispute resolution proceedings, the prevailing party shall be entitled to reimbursement of its or their actual reasonable attorney's fees and costs in connection with such proceeding.
- (b) Time is of the essence of the Contract and each of its provisions.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be executed by their duly authorized representatives.

CITY OF LAS VEGAS

CROWE LLP

Signature

Date

Signature

Date

Printed Name

Printed Name

Title

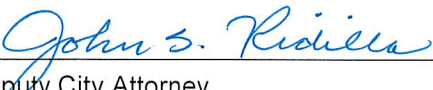
Title

ATTEST:

LuAnn D. Holmes, MMC  
City Clerk

Date

APPROVED AS TO FORM:

 6/8/23  
Deputy City Attorney Date  
John S. Ridilla  
Chief Deputy City Attorney

Printed Name

## EXHIBIT A - SCOPE OF WORK

### **Amended and Restated Animal Care and Shelter Services Agreement (February 18, 2015)**

1. Article II General Responsibilities - Section 2.1 Ordinary Care and Shelter - (b) Holding Period
  - a. Obtain policies from TAF regarding the segregation of costs of services between Legal Hold Period and after the Legal Hold Period. Compare the policies to Article II Section 2.1(b) and identify any inconsistencies.
  - b. Obtain financial records of Legal Hold Period cost segregations for the period from 1/1/2021 to 12/31/2021.
  - c. Haphazardly select 25 costs recorded during the Legal Hold Period and after the Legal Hold Period and document the sample.
  - d. Haphazardly select 25 costs that were recorded during and after the Legal Hold Period and determine such costs were recorded in accordance with the requirements of the agreement.
2. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.1 Aggregate Funding; Adjustments to Aggregate Funding - (b) Annual Adjustment
  - a. Obtain financial records of annual adjustments for the period from 1/1/2021 to 12/31/2021.
  - b. Haphazardly select 10 annual adjustments and recalculate in accordance with the requirements of the agreement.
3. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.2 Shelter Capital Reserve Fund; Adjustments - (a) Annual aggregate contribution for a shelter reserve fund
  - a. Obtain amounts of annual aggregate contribution for shelter capital reserve fund from the City of Las Vegas to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain TAF's Capital Reserve Fund accounting records and observe that contributions are recorded in separate accounts for the transactions related to the Capital Reserve Fund.
  - c. Haphazardly select 25 expenditures from the Capital Reserve Fund to trace to supporting documentation. Compare supporting documentation to Exhibit E and identify any expenditures spent for purposes not included in Exhibit E in the TAF and City of Las Vegas agreement.
4. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.2 Shelter Capital Reserve Fund; Adjustments - (b) Annual adjustment and (c) Allocation of Aggregate Funding
  - a. Obtain the annual adjustment to the annual Shelter Capital Reserve for the period 1/1/2021 to 12/31/2021.
  - b. Per accordance with the agreement.
5. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.3 Allocation of Aggregate Funding and Shelter Capital Reserve; Adjustments to Allocations - (c) Temporary Allocation of the Shelter Capital Reserve
  - a. Obtain a list of payments made by the CNLV to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain accounting records of contributions made by the CNLV to TAF and the uses of those contributions.
  - c. Haphazardly select 25 payments and agree to supporting documentation showing payments sampled were used for TAF renovations.
6. Article VII Miscellaneous – Section 7.6 Business Continuity and Community Emergency Planning
  - a. Obtain TAF's Business Continuity Plan and Community Emergency Management Plan.
  - b. Observe TAF's Business Continuity Plan and Community Emergency Management Plan has been prepared and adopted within one year after their effective date by obtaining board approval. Observe a copy of the adopted plans were forwarded to the Jurisdictions for the period of 1/1/2021 to 12/31/2021 by obtaining email communications.
7. Article II General Responsibilities - Section 2.6 Collection and Remittance of Fees
  - a. Obtain a listing of fees collected by TAF for the period from 1/1/2021 to 12/31/2021.
  - b. Obtain relevant local ordinances related to the fees collected by TAF.
  - c. Haphazardly select a sample of 25 fees collected and perform the following:
    - i. Trace to supporting documentation showing that the fee was assessed in accordance with the applicable local ordinance.
    - ii. Observe that the fee was separately accounted for in TAF's accounting records.

- iii. Trace to supporting documentation showing that the fee was remitted to the appropriate jurisdiction monthly and that the appropriate amount of handling fee was calculated and deducted from the remittance.
  - d. Obtain confirmation from applicable jurisdiction of receipt of selected remittance.
- 8. Article V Insurance; Indemnification
  - a. Obtain TAF's insurance policy declaration pages.
  - b. Observe that TAF's insurance policy declaration pages include CLV officers, employees and any individuals volunteering their services are insured parties.
- 9. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records -Section 4.8 Renovation Funding Commitment; Method of Funding
  - a. Obtain a list of payments made by the CLV to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain accounting records of contributions made by the CNLV to TAF and the uses of those contributions.
  - c. Haphazardly select a sample of 25 payments and trace to supporting documentation to determine if any of the payments sampled were used for TAF renovations.
  - d. Observe where CNLV payments are recorded in the Shelter Capital Reserve Fund.

**Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018)**

- 1. Section I. Scope of Services - A. Funding
  - a. Per TAF financials, \$1.1 million was expended for salaries. Obtain written justifications from TAF as to how do these positions support the life-saving program.
  - b. Haphazardly select a sample of 25 Mission 2020 life-saving program expenditures a from July 1, 2018, through June 30, 2019, and obtain written justification of their purpose from TAF. Compare written justifications to allowable expenditures as outlined in Exhibit A of the Resolution to Grant Funds to the Animal Foundation for Mission: Possible 2020 (R-37-2018).
  - c. Haphazardly select 10 employees paid during fiscal year 2018 and obtain job postings for personnel that were hired and personnel resumes. Compare job postings to personnel resumes and compare posted salary ranges to actual pay.
- 2. Section III. Financial Management - A. Budget and D. Accounting for City Funds
  - a. Obtain ledgers of monies collected and expended on the Mission 2020 Life-Saving Program.
  - b. Inspect monies collected and expended on the Mission 2020 life-saving program for the period of July 1, 2018 through June 30, 2019, are segregated in a general ledger and accounted for in TAF's accounting system.
  - c. Observe that the monies expended from the Mission 2020 life-saving program are in separate accounts from all other revenue sources that are listed in the ledger.
- 3. Section II. General Conditions - H. Litigation
  - a. Obtain an affidavit from TAF stating that CLV contributions have not been used for any litigation or in TAF's defense in any litigation.
- 4. Section I. Scope of Services - B. Provision of Services
  - a. Obtain Exhibit B for inspection from TAF.
  - b. Inspect that the scope of services outlined in Exhibit B of the Resolution to Grant Funds to TAF for Mission: Possible 2020 (R-37-2018) document any changes made to the scope without prior written approval of CLV.
- 5. Section I. Scope of Services - D. Research and Development
  - a. Obtain a schedule of CLV contributions for the period of July 1, 2018 to June 30, 2019
  - b. Inspect that CLV contributions have not been used for research and development activities by observing the general ledger account names.

**EXHIBIT B – FEES**

**Amended and Restated Animal Care and Shelter Services Agreement (February 18, 2015)**

<b>Procedure #</b>	<b>Article/Section</b>	<b>Hours</b>	<b>Costs</b>
1	Article II - 2.1b	36.00	6,700.00
2	Article IV - 4.1b	18.50	3,675.00
3	Article IV - 4.2A	26.00	5,100.00
4	Article IV - 4.2 b & c	11.00	2,250.00
5	Article IV - 4.3 c	22.00	4,500.00
6	Article VII - 7.6	6.00	1,425.00
7	Article II - 2.6	24.00	4,900.00
8	Article V	6.00	1,425.00
9	Article IV - 4.8	29.00	5,600.00

**Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018)**

<b>Procedure #</b>	<b>Article/Section</b>	<b>Hours</b>	<b>Costs</b>
1	Section I - A	32.75	6,312.50
2	Section III - A and D	8.25	1,837.50
3	Section II - H	2.75	625.00
4	Section I - B	10.25	2,025.00
5	Section I - D	5.50	1,225.00

**Total all-inclusive fee for all procedures: \$65,350**





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www.crowe.com

June 6, 2023

Susan Heltsley  
City of Las Vegas  
495 South Main Street  
Las Vegas, Nevada 89101-6318

Dear Ms. Heltsley:

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to City of Las Vegas ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

Crowe will apply agreed upon procedures on the Animal Foundation for Client from information you provide. The intended purpose of the engagement is to perform procedures discussed in Exhibit A for the use of the client, pursuant to the Amended and Restated Animal Care and Shelter Services Agreement and Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018). Client is responsible for the Amended and Restated Animal Care and Shelter Services Agreement and Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018).

## PROFESSIONAL SERVICES

### Our Responsibilities

The agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

We have no obligation to perform any procedures beyond those agreed to by you and have been acknowledged to be appropriate for your purposes. If we were to perform additional procedures, other matters might come to our attention that would be reported to you. It is understood that we will prepare a report reflecting our findings of the procedures for use by you. We make no representations as to the adequacy of these procedures for your purpose.

If you decide that additional procedures are needed, we will discuss those with you. It is customary for us to document such revisions by an addendum to this letter. If you wish to add specified users of the report, we will require that you provide, at the conclusion of the engagement, written representation that you have obtained the specified users' agreement to the procedures and acknowledgement that the procedures performed are appropriate for their purposes.

The agreed-upon procedures do not contemplate obtaining the understanding of internal control or assessing control risk, tests of accounting records and responses to inquiries by obtaining corroborating evidential matter, and certain other procedures ordinarily performed during an examination. Thus, this engagement does not provide assurance that we will become aware of significant matters that would be disclosed in an examination. Client agrees not to rely on our engagement to disclose errors, fraud or illegal acts that may exist. However, we will inform you of any significant errors that may come to our attention. Our engagement will not enable us to address legal or regulatory matters or abuses of

management discretion, which matters should be discussed by you with your legal counsel. You are also responsible for the accuracy and completeness of the information provided to Crowe for purposes of this engagement and for timely updating such information. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Our procedures and work product are intended for the benefit and use of you. This engagement will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. The working papers for this engagement are the property of Crowe and constitute confidential information.

If, for any reason, we are unable to complete the agreed-upon procedures, we will not issue a report as a result of this engagement.

#### Client's Responsibilities

The agreed upon procedures are listed in Attachment A. You agree to the procedures included in Attachment A and acknowledge that the procedures are appropriate for the intended purpose of the engagement.

You agree to provide a written representation letter at the conclusion of the engagement. Because of the importance of the written representations to this engagement, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by you, the engaging party.

The Client is responsible for providing to us, on a timely basis, all information of which you are aware that is relevant to this agreed-upon procedures engagement. The Client is also responsible for providing such other additional information we may request for the purpose of this engagement, and unrestricted access to persons within the Client from whom we determine it necessary to perform the agreed-upon procedures.

#### Other Matters

Our report is expected to be a general-use report.

Although the actual language of our report may change as a result of our procedures, we presently expect our independent accountant's report on the agreed-upon procedures to read as follows:

We have performed the procedures enumerated below on the Amended and Restated Animal Care and Shelter Services Agreement and Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018) with the Animal Foundation. City management is responsible for the Amended and Restated Animal Care and Shelter Services Agreement and Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018).

Client has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the City. We make no representation regarding the appropriateness of the procedures either for the purpose for which this report has been requested or for any other purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves performing specific procedures and reporting on findings based on the procedures performed.

The procedures and the associated findings will be inserted.

We were engaged by Client to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Amended and Restated Animal Care and Shelter Services Agreement and Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018) with the Animal Foundation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

In delivering services to Client, Crowe may use subsidiaries owned and controlled by Crowe within and outside the United States. Crowe subsidiaries are subject to the same information security policies and requirements as Crowe LLP and will meet the requirements set forth in the confidentiality and data protection provisions of this Agreement.

#### FEES

Our fees are outlined below. Additionally, we will invoice you for a business service fee, to be billed at 5% of other invoiced fees. The business service fee reflects our estimate of costs included but not limited to technology, data security, administrative support, processing support, and other related support on this engagement. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Agreed Upon Procedures	\$65,350

Invoices will be submitted in equal monthly amounts between the date this letter is executed and the anticipated delivery date of our reports.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls

- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.
- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

#### MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into

this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any dispute arising out of or related to this Agreement and the parties' relationship generally, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

\* \* \* \* \*

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

City of Las Vegas

Crowe LLP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

Bert Nuehring

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Partner

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



### **Crowe Engagement Terms**

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

**CLIENT'S ASSISTANCE** – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

**PROFESSIONAL STANDARDS** – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

**REPORTS** – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

**CONFIDENTIALITY** – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

**USE OF SUBCONTRACTORS FOR SERVICE DELIVERY** – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

**USE OF THIRD-PARTIES IN CROWE OPERATIONS** – Crowe uses third-party providers in the ordinary course of Crowe business operations. Third-party providers used in the ordinary course of Crowe business operations include without limitation email providers, cyber-security providers, and data hosting

centers. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

**CLIENT-REQUIRED CLOUD USAGE** – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

**DATA PROTECTION** – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information on behalf of Client and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other related professional services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with

jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data processed by Crowe. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe shall promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph into an agreement with the provider.

**GENERAL DATA PROTECTION REGULATION COMPLIANCE** – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

**INTELLECTUAL PROPERTY** - Any Deliverables, works, inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

**DATA USAGE AND AGGREGATIONS** - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to

prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

**LEGAL AND REGULATORY CHANGE** – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

**PUBLICATION** – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

**CLIENT REFERENCE** – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

**NO PUNITIVE OR CONSEQUENTIAL DAMAGES** – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

**LIMIT OF LIABILITY** – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

**INDEMNIFICATION FOR THIRD-PARTY CLAIMS** – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

**NO TRANSFER OR ASSIGNMENT OF CLAIMS** – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

**TIME LIMIT ON CLAIMS** – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

**RESPONSE TO LEGAL PROCESS** – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse



Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

**MEDIATION** – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

**JURY TRIAL WAIVER** – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

**ARBITRATION** – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an

equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

**NON-SOLICITATION** – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement ("Key Personnel"). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party.

**CROWE AND EQUAL OPPORTUNITY** – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

**CROWE GLOBAL NETWORK** – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. "Crowe" is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit [www.crowe.com/disclosure](http://www.crowe.com/disclosure) for more information about Crowe LLP, its subsidiaries, and Crowe Global.



**The Animal Foundation (TAF)  
Agreed Upon Procedures**

**Amended and Restated Animal Care and Shelter Services Agreement (February 18, 2015)**

1. Article II General Responsibilities - Section 2.1 Ordinary Care and Shelter - (b) Holding Period
  - a. Obtain policies from TAF regarding the segregation of costs of services between Legal Hold Period and after the Legal Hold Period. Compare the policies to Article II Section 2.1(b) and identify any inconsistencies.
  - b. Obtain financial records of Legal Hold Period cost segregations for the period from 1/1/2021 to 12/31/2021.
  - c. Haphazardly select 25 costs recorded during the Legal Hold Period and after the Legal Hold Period and document the sample.
  - d. Haphazardly select 25 costs that were recorded during and after the Legal Hold Period and determine such costs were recorded in accordance with the requirements of the agreement.
2. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.1 Aggregate Funding; Adjustments to Aggregate Funding - (b) Annual Adjustment
  - a. Obtain financial records of annual adjustments for the period from 1/1/2021 to 12/31/2021.
  - b. Haphazardly select 10 annual adjustments and recalculate in accordance with the requirements of the agreement.
3. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.2 Shelter Capital Reserve Fund; Adjustments - (a) Annual aggregate contribution for a shelter reserve fund
  - a. Obtain amounts of annual aggregate contribution for shelter capital reserve fund from the City of Las Vegas to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain TAF's Capital Reserve Fund accounting records and observe that contributions are recorded in separate accounts for the transactions related to the Capital Reserve Fund.
  - c. Haphazardly select 25 expenditures from the Capital Reserve Fund to trace to supporting documentation. Compare supporting documentation to Exhibit E and identify any expenditures spent for purposes not included in Exhibit E in the TAF and City of Las Vegas agreement.
4. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.2 Shelter Capital Reserve Fund; Adjustments - (b) Annual adjustment and (c) Allocation of Aggregate Funding
  - a. Obtain the annual adjustment to the annual Shelter Capital Reserve for the period 1/1/2021 to 12/31/2021.
  - b. Obtain the annual adjustment from TAF and recalculate the annual adjustment in accordance with the agreement.
5. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records - Section 4.3 Allocation of Aggregate Funding and Shelter Capital Reserve; Adjustments to Allocations - (c) Temporary Allocation of the Shelter Capital Reserve
  - a. Obtain a list of payments made by the CNLV to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain accounting records of contributions made by the CNLV to TAF and the uses of those contributions.
  - c. Haphazardly select 25 payments and agree to supporting documentation showing payments sampled were used for TAF renovations.
6. Article VII Miscellaneous – Section 7.6 Business Continuity and Community Emergency Planning

- a. Obtain TAF's Business Continuity Plan and Community Emergency Management Plan.
  - b. Observe TAF's Business Continuity Plan and Community Emergency Management Plan has been prepared and adopted within one year after their effective date by obtaining board approval. Observe a copy of the adopted plans were forwarded to the Jurisdictions for the period of 1/1/2021 to 12/31/2021 by obtaining email communications.
7. Article II General Responsibilities - Section 2.6 Collection and Remittance of Fees
  - a. Obtain a listing of fees collected by TAF for the period from 1/1/2021 to 12/31/2021.
  - b. Obtain relevant local ordinances related to the fees collected by TAF.
  - c. Haphazardly select a sample of 25 fees collected and perform the following:
    - i. Trace to supporting documentation showing that the fee was assessed in accordance with the applicable local ordinance.
    - ii. Observe that the fee was separately accounted for in TAF's accounting records.
    - iii. Trace to supporting documentation showing that the fee was remitted to the appropriate jurisdiction monthly and that the appropriate amount of handling fee was calculated and deducted from the remittance.
  - d. Obtain confirmation from applicable jurisdiction of receipt of selected remittance.
8. Article V Insurance; Indemnification
  - a. Obtain TAF's insurance policy declaration pages.
  - b. Observe that TAF's insurance policy declaration pages include CLV officers, employees and any individuals volunteering their services are insured parties.
9. Article IV Funding; Shelter Capital Reserve; Renovation Funding Obligations; Reports and Records -Section 4.8 Renovation Funding Commitment; Method of Funding
  - a. Obtain a list of payments made by the CLV to TAF during the period of 1/1/2021 to 12/31/2021.
  - b. Obtain accounting records of contributions made by the CNLV to TAF and the uses of those contributions.
  - c. Haphazardly select a sample of 25 payments and trace to supporting documentation to determine if any of the payments sampled were used for TAF renovations.
  - d. Observe where CNLV payments are recorded in the Shelter Capital Reserve Fund.

**Resolution to Grant Funds to The Animal Foundation for Mission: Possible 2020 (R-37-2018)**

1. Section I. Scope of Services - A. Funding
  - a. Per TAF financials, \$1.1 million was expended for salaries. Obtain written justifications from TAF as to how do these positions support the life-saving program.
  - b. Haphazardly select a sample of 25 Mission 2020 life-saving program expenditures afrom July 1, 2018, through June 30, 2019, and obtain written justification of their purpose from TAF. Compare written justifications to allowable expenditures as outlined in Exhibit A of the Resolution to Grant Funds to the Animal Foundation for Mission: Possible 2020 (R-37-2018).
  - c. Haphazardly select 10 employees paid during fiscal year 2018 and obtain job postings for personnel that were hired and personnel resumes. Compare job postings to personnel resumes and compare posted salary ranges to actual pay.
2. Section III. Financial Management - A. Budget and D. Accounting for City Funds
  - a. Obtain ledgers of monies collected and expended on the Mission 2020 Life-Saving Program.
  - b. Inspect monies collected and expended on the Mission 2020 life-saving program for the period of July 1, 2018 through June 30, 2019, are segregated in a general ledger and accounted for in TAF's accounting system.
  - c. Observe that the monies expended from the Mission 2020 life-saving program are in separate accounts from all other revenue sources that are listed in the ledger.

3. Section II. General Conditions - H. Litigation
  - a. Obtain an affidavit from TAF stating that CLV contributions have not been used for any litigation or in TAF's defense in any litigation.
4. Section I. Scope of Services - B. Provision of Services
  - a. Obtain Exhibit B for inspection from TAF.
  - b. Inspect that the scope of services outlined in Exhibit B of the Resolution to Grant Funds to TAF for Mission: Possible 2020 (R-37-2018) document any changes made to the scope without prior written approval of CLV.
5. Section I. Scope of Services - D. Research and Development
  - a. Obtain a schedule of CLV contributions for the period of July 1, 2018 to June 30, 2019
  - b. Inspect that CLV contributions have not been used for research and development activities by observing the general ledger account names.

## ATTACHMENT 1 - CERTIFICATE - DISCLOSURE OF OWNERSHIP AND PRINCIPALS

### 1. Definitions

"City" means the City of Las Vegas.

"City Council" means the governing body of the City of Las Vegas.

"Contracting Entity," means the individual, partnership, or corporation seeking to enter into a contract with the City of Las Vegas.

"Principal" means, for each type of business organization, the following: (a) sole proprietorship – the owner of the business; (b) corporation – the directors and officers of the corporation; but not any branch managers of offices which are a part of the corporation; (c) partnership – the general partner and limited partners; (d) limited liability company – the managing member as well as all the other members; (e) trust – the trustee and beneficiaries.

### 2. Policy

In accordance with Resolutions 79-99, 105-99 and RA-4-99, adopted by the City Council, Contracting Entities seeking to enter into certain contracts with the City of Las Vegas must disclose information regarding ownership interests and principals. Such disclosure generally is required in conjunction with a Request for Proposals (RFP). In other cases, such disclosure must be made prior to the execution of a contract.

### 3. Instructions

The disclosure required by the Resolutions referenced above shall be made through the completion of this Certificate. The Contracting Entity shall complete Block 1, Block 2, and Block 3. The Contracting Entity shall complete either Block 4 or its alternate in Block 5. Specific information, which must be provided, is highlighted.

### 4. Incorporation

An updated and notarized Certificate shall be incorporated into the resulting contract, if any, between the City and the Contracting entity. Upon execution of such contract, the Contracting Entity is under a continuing obligation to notify the City in writing of any material changes to the information in this Certificate. This notification shall be made within fifteen (15) days of the change. Failure to notify the City of any material change may result, at the option of the City, in a default termination (in whole or in part) of the contract, and/or a withholding of payments due the Contracting Entity.

<b>Block 1: Contracting Entity</b>	
Name: Crowe LLP	
Address: 1 Mid America Plaza, Suite 500	City / ST / Zip: Oak Brook, IL 60181
Telephone: (630) 706-2071	EIN or DUNS: 35-0921680
<b>Block 2: Description / Subject Matter of Contract</b>	
Services for: Animal Foundation Agreed Upon Procedures	Project Number: 230249-TF
<b>Block 3: <u>Type of Business</u></b>	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other:	

**CERTIFICATE - DISCLOSURE OF OWNERSHIP AND PRINCIPALS (CONTINUED)**

**Block 4: Disclosure of Ownership and Principals**

In the space below, the Contracting Entity must disclose all principals (including partners) of the Contracting Entity, as well as persons or entities holding more than one-percent (1%) ownership interest in the Contracting Entity.

	FULL NAME/TITLE	BUSINESS ADDRESS	BUSINESS PHONE
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			

The Contracting Entity shall continue the above list on a sheet of paper entitled "Disclosure of Ownership and Principals – Continuation" until full and complete disclosure is made. If continuation sheets are attached, please indicate the number of sheets: 1

**Block 5: Disclosure of Ownership and Principals – Alternate**

If the Contracting Entity, or its principals or partners, are required to provide disclosure (of persons or entities holding an ownership interest) under federal law (such as disclosure required by the Securities and Exchange Commission or the Employee Retirement Income Act), a copy of such disclosure may be attached to this Certificate in lieu of providing the information set forth in Block 4 above. A description of such disclosure documents must be included below.


Name of Attached Document: N/A

Date of Attached Document: N/A Number of Pages:     

**Contracting Party Certification (Notarized signature required in event of contract award per section 4, "Incorporation")**

I certify under penalty of perjury, that all the information provided in this Certificate is current, complete and accurate. I further certify that I am an individual authorized to contractually bind the above named Contracting Entity.

**Barbara Caffery-Cortez**  
**NOTARY PUBLIC**  
**State of Connecticut**  
**My Commission Expires 9/30/2027**

  
\_\_\_\_\_  
Signature  
June 7, 2023  
\_\_\_\_\_  
Date

Subscribed and sworn to before me this 7th day of June, 2023

  
\_\_\_\_\_  
Notary Signature