

1 through July 12, 2018. This Agreement shall automatically terminate with respect to any period of time
2 for which funds are not so encumbered. It is understood and acknowledged by the Contractor that the
3 obligations described under these terms is to be accomplished during the time period specified herein.

4 **B. Termination for Convenience.** The City may terminate this Agreement at any time
5 during the term of the Agreement by giving the Contractor written notice of the termination at least 30
6 calendar days before the intended date of termination.

7 **C. Termination for Non-Appropriation.** This Agreement will terminate immediately in the
8 event of non-appropriation of funds sufficient to maintain this Agreement without the requirement of
9 notice and the City will not be liable for any amounts beyond the funds appropriated and encumbered for
10 this Agreement.

11 **D. Termination for Cause.** The City may terminate this Agreement immediately for cause
12 by sending written notice to the Contractor. "Cause" includes without limitation any failure to perform
13 any obligation or abide by any condition of this Agreement or the failure of any representation or
14 warranty in this Agreement, including without limitation any failure to comply with any provision of City
15 Code § 2-1120 or requests of the Office of Inspector General. If a termination for cause is subsequently
16 challenged in a court of law and the challenging party prevails, the termination will be deemed to be a
17 termination for convenience effective 30 days from the date of the original written notice of termination
18 for cause was sent to the challenging party; no further notice will be required.

19 **ARTICLE V - INDEMNITY**

20 The Contractor shall indemnify and save harmless the City against any and all claims, demands,
21 suits, judgments of sum of money to any party accruing against the City for loss of life or injury or
22 damage to persons or property growing out of, resulting from, or by reason of any act of omission of the
23 operation of the Contractor, their agents, servants or employees while engaged in or about or in
24 connection with the discharge or performance of the services to be done or performed by the Contractor
25 hereunder, and shall also hold the City harmless from any and all claims and/or liens for labor, services,

1 or materials furnished to the Contractor in connection with the performance of their obligations under this
2 Agreement.

3 **ARTICLE VI - NON-DISCRIMINATION**

4 **A. Equal Employment Opportunity.** In all hiring or employment made possible by, or
5 resulting from this Agreement, the Contractor (1) will not be discriminate against any employee or
6 applicant for employment because of race, color, religion, gender, age, physical or mental disability,
7 national origin, sexual orientation, creed, culture, or ancestry, and (2) where applicable, will take
8 affirmative action to ensure that the Contractors' employees are treated during employment without
9 regard to their race, color, religion, gender, age, physical or mental disability, national origin, sexual
10 orientation, creed, culture, or ancestry. This requirement shall apply to, but not be limited to the
11 following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or
12 termination, rates of pay or other forms of compensation, and selection for training, including
13 apprenticeship. All solicitations or advertisements for employees shall state that all qualified applicants
14 will receive consideration for employment without regard to race, color, religion, gender, age, physical or
15 mental disability, national origin, sexual orientation, creed, culture, or ancestry.

16 **B. Non-Discrimination.** In the performance of this Agreement, the Contractor will not
17 discriminate on the basis, whether in fact or perception, of a person's race, color, creed, religion, national
18 origin, ancestry, age, sex (gender), sexual orientation, gender identity, domestic partner status, marital
19 status, physical or mental disability, or AIDS- or HIV-status against (1) any employee of the City
20 working with the Contractor in any of Contractors' operations within Orleans Parish or (2) any person
21 seeking accommodations, advantages, facilities, privileges, services, or membership in all business,
22 social, or other establishments or organizations operated by the Contractor. The Contractor agrees to
23 comply with and abide by all applicable federal, state and local laws relating to non-discrimination,
24 including, without limitation, Title VI of the Civil Rights Act of 1964, Section V of the Rehabilitation Act
25 of 1973, and the Americans with Disabilities Act of 1990.

1 sick leave, pension, or Social Security for any services rendered to the City under this Agreement.

2 **ARTICLE VIII - NOTICE**

3 **A. In General.** Except for any routine communication, any notice, demand, communication,
4 or request required or permitted under this Agreement will be given in writing and delivered in person or
5 by certified mail, return receipt requested as follows:

6 **1. To the City:**
7 The Council Utility Regulatory Office
8 1300 Perdido Street, Room 6E07
9 New Orleans, LA 70112

10 **2. To the Contractor:**
11 Postlethwaite & Netterville
12 8550 United Plaza Blvd., Suite 1001
13 Baton Rouge, LA 70809

14 **B. Effectiveness.** Notices are effective when received, except any notice that is not received
15
16 due to the intended recipient's refusal or avoidance of delivery is deemed received as of the date of the
17 first attempted delivery.

18 **C. Notification of Change.** Each party is responsible for notifying the other in writing that
19 references this Agreement of any changes in its address(es) set forth above.
20

21 **ARTICLE IX - ADDITIONAL PROVISIONS**

22 **A. Amendment.** No amendment of or modification to this Agreement shall be valid unless
23 and until executed in writing by the duly authorized representatives of both parties to this Agreement.

24 **B. Assignment.** This Agreement and any part of the Contractor's interest in it are not
25 assignable or transferable without the City's prior written consent.

26 **C. Audit and Oversight.** The Contractor will abide by all provisions of City Code § 2-1120,
27 including but not limited to City Code § 2-1120(12), which requires the Contractor to provide the Office
28 of Inspector General with documents and information as requested subject to attorney-client privilege.
29 Failure to comply with such requests shall constitute a material breach of the contract. The Contractor

1 agrees that it is subject to the jurisdiction of the Orleans Parish Civil District Court for purposes of
2 challenging a subpoena.

3 **D. Choice of Law.** This Agreement will be construed and enforced in accordance with the
4 laws of the State of Louisiana without regard to its conflict of laws provisions.

5 **E. Conflicting Employment.** To ensure that the Contractor's efforts do not conflict with the
6 City's interests, and in recognition of the Contractor's obligations to the City, the Contractor will decline
7 any offer of other employment if its performance of this Agreement is likely to be adversely affected by
8 the acceptance of the other employment. The Contractor will promptly notify the City in writing of its
9 intention to accept the other employment and will disclose all possible effects of the other employment on
10 the Contractor's performance of this Agreement. The City will make the final determination whether the
11 Contractor may accept the other employment.

12 **F. Construction of Agreement.** Neither party will be deemed to have drafted this
13 Agreement. This Agreement has been reviewed by the Parties and shall be construed and interpreted
14 according to the ordinary meaning of the words used so as to fairly accomplish the purposes and
15 intentions of the Parties. No term of this Agreement shall be construed or resolved in favor of or against
16 the City or the Contractors on the basis of which party drafted the uncertain or ambiguous language. The
17 headings and captions of this Agreement are provided for convenience only and are not intended to have
18 effect in the construction or interpretation of this Agreement. Where appropriate, the singular includes the
19 plural and neutral words and words of any gender shall include the neutral and other gender.

20 **G. Convicted Felon Statement.** The Contractor complies with City Code § 2-8(c) and no
21 principal, member, or officer of the Contractor has, within the preceding 5 years, been convicted of, or
22 pled guilty to, a felony under state or federal statutes for embezzlement, theft of public funds, bribery, or
23 falsification or destruction of public records.

24 **H. Employee Verification.** The Contractor swears that (i) it is registered and participates in
25 a status verification system to verify that all employees in the State of Louisiana are legal citizens of the

1 United States or are legal aliens; (ii) it shall continue, during the term of this Agreement, to utilize a status
2 verification system to verify the legal status of all new employees in the State of Louisiana; and (iii) it
3 shall require all subcontractors to submit to the Contractor a sworn affidavit verifying compliance with
4 items (i) and (ii) above. Any violation of the provisions of this paragraph may subject this Agreement to
5 termination, and may further result in the Contractor being ineligible for any public contract for a period
6 of 3 years from the date the violation is discovered. The Contractor further acknowledges and agrees that
7 it shall be liable for any additional costs incurred by the City occasioned by the termination of this
8 Agreement or the loss of any license or permit to do business in the State of Louisiana resulting from a
9 violation of this provision. The Contractor will provide to the City a sworn affidavit attesting to the above
10 provisions if requested by the City. The City may terminate this Agreement for cause if the Contractor
11 fails to provide such the requested affidavit or violates any provision of this paragraph.

12 **I. Entire Agreement.** This Agreement, including all incorporated documents, constitutes
13 the final and complete agreement and understanding between the Parties. All prior and contemporaneous
14 agreements and understandings, whether oral or written, are superseded by this Agreement and are
15 without effect to vary or alter any terms or conditions of this Agreement.

16 **J. Jurisdiction.** The Contractor consent and yield to the jurisdiction of the State Civil
17 Courts of the Parish of Orleans and formally waives any pleas or exceptions of jurisdiction on account of
18 the residence of the Contractor.

19 **K. Limitations of the City's Obligations.** The City has no obligations not explicitly set forth
20 in this Agreement or any incorporated documents or expressly imposed by law.

21 **L. No Third Party Beneficiaries.** This Agreement is entered into for the exclusive benefit
22 of the Parties and the Parties expressly disclaim any intent to benefit anyone not a party to this
23 Agreement.

24 **M. Non-Exclusivity.** This Agreement is non-exclusive and the Contractor may provide
25 services to other clients, subject to the City's approval of any potential conflicts with the performance of

1 this Agreement and the City may engage the services of others for the provision of some or all of the
2 work to be performed under this Agreement.

3 **N. Non-Solicitation Statement.** The Contractor has not employed or retained any company
4 or person, other than a bona fide employee working solely for it, to solicit or secure this Agreement. The
5 Contractor has not paid or agreed to pay any person, other than a bona fide employee working for it, any
6 fee, commission, percentage, gift, or any other consideration contingent upon or resulting from this
7 Agreement.

8 **O. Non-Waiver.** The failure of either party to insist upon strict compliance with any
9 provision of this Agreement, to enforce any right or to seek any remedy upon discovery of any default or
10 breach of the other party at such time as the initial discovery of the existence of such noncompliance,
11 right, default or breach shall not affect or constitute a waiver of either party's right to insist upon such
12 compliance, exercise such right or seek such remedy with respect to that default or breach or any prior
13 contemporaneous or subsequent default or breach.

14 **P. Ownership of Records.** Upon final payment, all data collected and all products of work
15 prepared, created or modified by the Contractor in the performance of this Agreement, including without
16 limitation any and all notes, tables, graphs, reports, files, computer programs, source code, documents,
17 records, disks, original drawings or other such material, regardless of form and whether finished or
18 unfinished, but excluding the Contractor's personnel and administrative records and any tools, systems,
19 and information used by the Contractors to perform the services under this Agreement, including
20 computer software (object code and source code), know-how, methodologies, equipment, and processes
21 and any related intellectual property (collectively, "**Work Product**") will be the exclusive property of
22 City and the City will have all right, title and interest in any Work Product, including without limitation
23 the right to secure and maintain any copyright, trademark, or patent of Work Product in the City's name.
24 No Work Product may be reproduced in any form without the City's express written consent. The City
25 may use and distribute any Work Product for any purpose the City deems appropriate without the

1 Contractors' consent and for no additional consideration to the Contractor

2 Q. Prohibition of Financial Interest in Agreement. No elected official or employee of the
3 City shall have a financial interest, direct or indirect, in this Agreement. For purposes of this provision, a
4 financial interest held by the spouse, child, or parent of any elected official or employee of the City shall
5 be deemed to be a financial interest of such elected official or employee of the City. Any willful violation
6 of this provision, with the expressed or implied knowledge of the Contractor, shall render this Agreement
7 voidable by the City and shall entitle the City to recover, in addition to any other rights and remedies
8 available to the City, all monies paid by the City to the Contractor pursuant to this Agreement without
9 regard to Contractors' otherwise satisfactory performance of the Agreement.

10 R. Prohibition on Political Activity. None of the funds, materials, property, or services
11 provided directly or indirectly under the terms of this Agreement shall be used in the performance of this
12 Agreement for any partisan political activity, or to further the election or defeat of any candidate for
13 public office.

14 S. Remedies Cumulative. No remedy set forth in the Agreement or otherwise conferred
15 upon or reserved to any party shall be considered exclusive of any other remedy available to a party.
16 Rather, each remedy shall be deemed distinct, separate and cumulative and each may be exercised from
17 time to time as often as the occasion may arise or as may be deemed expedient.

18 T. Severability. Should a court of competent jurisdiction find any provision of this
19 Agreement to be unenforceable as written, the unenforceable provision should be reformed, if possible, so
20 that it is enforceable to the maximum extent permitted by law or, if reformation is not possible, the
21 unenforceable provision shall be fully severable and the remaining provisions of the Agreement remain in
22 full force and effect and shall be construed and enforced as if the unenforceable provision was never a
23 part the Agreement.

24 U. Survival of Certain Provisions. All representations and warranties and all obligations
25 concerning record retention, inspections, audits, ownership, indemnification, payment, remedies,

1 jurisdiction, and choice of law shall survive the expiration, suspension, or termination of this Agreement
2 and continue in full force and effect.

3 V. Terms Binding. The terms and conditions of this Agreement are binding on any heirs,
4 successors, transferees, and assigns.

5 **ARTICLE X - ELECTRONIC SIGNATURE AND DELIVERY**

6 The Parties agree that a manually signed copy of this Agreement and any other document(s)
7 attached to this Agreement delivered by email shall be deemed to have the same legal effect as delivery of
8 an original signed copy of this Agreement. No legally binding obligation shall be created with respect to
9 a party until such party has delivered or caused to be delivered a manually signed copy of this Agreement.

10 [The remainder of this page is intentionally left blank]

11 [SIGNATURES CONTAINED ON NEXT PAGES]

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EXHIBIT A TO THE AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN

9

THE CITY OF NEW ORLEANS

10

AND

11

POSTLETHWAITE & NETTERVILLE, APAC



8550 United Plaza Blvd., Ste. 1001 - Baton Rouge, LA 70809
225-822-4800 Phone - 225-822-4811 Fax - pncpa.com

A Professional Accounting Corporation

July 13, 2017

Mr. Jason Rogers Williams
Councilmember, New Orleans City Council
1300 Perdido St. Room 2W50
New Orleans, LA 70112

Privileged and Confidential

RE: Forensic Services related to New Orleans Access Television, Inc.

Dear Mr. Williams,

Thank you for retaining Postlethwaite & Netterville, APAC (P&N) to assist you in this matter. This agreement for consulting services between you and P&N outlines our understanding of the terms and objectives of the engagement and the nature and limitations of the services we will provide.

This engagement will be conducted in accordance with the American Institute of Certified Public Accountants' *Statement on Standards for Consulting Services (SSCS)*.

Nature, Purpose, and Objective

We will provide consulting services to assist in a forensic analysis of New Orleans Access Television, Inc. on behalf of the New Orleans City Council. The scope of this engagement will be to perform forensic analysis to identify and trace certain fund transactions from NOATV and affiliated parties. To achieve the objective of the engagement, we will perform the following services:

- We will review all monthly bank account statements (five identified bank accounts) and identify transactions to/from affiliated parties on a per year basis. P&N will coordinate with you to determine the appropriate year(s) to analyze.
- Additionally, if during the course of performing our forensic procedures, we note any other suspicious transactions, we will summarize these observations in our report.
- Our findings will be presented and summarized in a written report.

We will initiate and perform our services under your direction. We will report to you directly, and will submit all reports, communications and work products to you. Any reports or other deliverables presented as part of this engagement are to be used only for the purpose of this forensic engagement on behalf of the New Orleans City Council, and may not be published or used for any other purpose without our express written consent.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this engagement letter.



Our Responsibilities, Representations, and Limitations

We have no financial interest or contemplated financial interest in the business or property that is the subject of this engagement, and we have no personal interest or bias with respect to the parties involved. Our compensation is not contingent on an action or event resulting from the analyses or conclusions in, or the use of, this engagement.

We will not perform duties or make decisions on your behalf in this matter. However, we may provide advice and recommendations to assist you in performing your duties and in making decisions. We will not render any legal opinions in this matter.

This engagement will represent our professional, unbiased findings and conclusions based on the data we are able to obtain within a reasonable time, using our best efforts. We will not audit, review, compile, or prepare any financial statements, forecasts, or financial data as part of this engagement. We will not express an opinion or any form of assurance on the financial data provided as part of this engagement.

Our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist outside the scope of this engagement, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken fraudulent data provided from any source or sources.

All information and materials of any form or description collected by us in the course of our engagement shall constitute our work files. Unless you request in writing that source documents be returned to you upon completion of the engagement, such information and materials will be retained in accordance with our records retention policy, which is available upon your request.

Our firm policy is to discard all superseded work papers or data files that have been updated. If you wish us to maintain any of these materials, please specify your request(s) in writing when returning a copy of this engagement letter.

In accordance with the final rules published by the Federal Trade Commission (commonly referred to as the Gramm-Leach-Bliley Act) the following disclosures are made: 1) In the process of performing this engagement, we may collect from the parties, or with the parties' authorization, certain essential information which is non-public, such as information concerning income, expenses, assets, liabilities and other similar information. 2) We will follow professional standards for protecting the confidentiality and security of the non-public information collected. 3) We will not discuss any non-public information about the parties to any third party, except as permitted by the parties or required by law.

If we receive a summons, subpoena, or court order to disclose such confidential information, we will provide you prompt notice of the summons, subpoena or court order and shall seek to protect such confidential information from disclosure to the full extent provided under the law. We will cooperate with you in response to any summons, subpoena, or court order, but it is agreed that P&N will be reimbursed for any time and expenses associated with the defense of the confidentiality of your client's information and / or our work product. We will nevertheless have no liability to you, the parties or any third party for information disclosed in, or pursuant to, any ruling, order, or proceeding of any court or other judicial or non-judicial forum or of any regulatory agency or similar instrumentality.

Client Responsibilities and Representations

You agree to provide us with all documentation and information that we deem necessary to perform our services in a timely manner. Failure to provide us with this information will prohibit us from producing our findings, recommendations, or professional conclusions. In the event you do not provide us with the documentation and information we have requested, we reserve the right to withdraw from the engagement without performing any further services.

You will designate an individual(s) who possesses suitable skill, knowledge, and / or experience to oversee the services and conduct of this engagement, including coordination of your resources and review of deliverables. You authorize us to accept instructions from this individual for this engagement, and this individual (or another representative of your firm) will be responsible for evaluating the adequacy and results of the services performed by P&N and accepting responsibility for such services.

You agree that possession of the work papers or other written documentation regarding the engagement does not carry with it the right of publication of all or part of it, nor may it be used or relied upon without previous written consent for any purpose other than that set forth above. No third parties are intended to be benefited. Schedules, information and other work papers developed during the engagement by P&N are the sole property of P&N.

Conflicts

We have undertaken a reasonable review of our records to determine our professional relationships with the persons or entities you identified. We are not aware of any conflicts of interest or relationships that would, in our sole discretion, preclude us from performing the above work for you or your client.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or clouds. Your confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require our third party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third party service providers during this engagement.

Fees

Our fees for this engagement will be billed according to the following rate schedule on the next page, plus expenses. Our invoices will be mailed to you with the understanding that obligation for payment of our fees is the responsibility of the New Orleans City Council.



| | |
|---------------------|------------------------|
| Directors | \$260 - \$350 per hour |
| Associate Directors | \$200 - \$260 per hour |
| Managers | \$160 - \$200 per hour |
| Seniors | \$130 - \$160 per hour |
| Staff | \$115 - \$130 per hour |

Fees for this engagement are expected to be approximately \$6,000 to \$10,000 per year of bank statements analyzed. In connection with the services to be performed, it is difficult at this time to specify the extent of the contemplated services and the time involved. Nevertheless, we shall exert every effort to proceed with this matter in the most efficient and expeditious manner possible and to limit our services to those required.

Any billings become delinquent if not paid within thirty days of the invoice date. If billings are past due in excess of thirty days, we will stop all work until your account is brought current, or withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of a failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement, we shall not be liable.

Sole Obligation

The obligations of P&N are solely obligations of the corporation, and no officer, owner, director, employee, agent, contractor, shareholder or controlling person shall be subject to any personal liability whatsoever to any person, nor will any such claim be asserted by or on behalf of any other party to this agreement or any person relying on this report.

Disputes

This letter agreement is a legally binding contract between you and us and will be binding upon, and inure to the benefit of, respective heirs, assigns, successors-in-interest, and legal representatives (as applicable). It may not be amended without the prior written consent of both parties.

If a dispute arises out of or relates to this engagement letter including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the Professional Accounting and Related Services Dispute Resolution Rules before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in Louisiana. The mediation will be treated as a settlement discussion and, therefore, will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.



Delivery and Timing

Our ability to deliver a report is dependent upon our timely receipt of the required information, and we will use our best efforts to meet any reasonable deadlines. To facilitate our best efforts, we ask that you keep us timely informed and coordinate our schedules for any important dates.

Termination

We reserve the right to withdraw from this engagement without completing our services if you fail to comply with the terms of this engagement letter or as we determine professional standards require. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not invalidate the remainder of the terms set forth in this engagement letter. We also reserve the right to withdraw from this engagement if, in our professional judgment, our continued involvement in this engagement would be inappropriate, or if the attorneys or parties involved in this litigation change. If the engagement is terminated prior to completion, P&N will bill for services rendered to the date of termination, which will be due upon presentation.

Acceptance

You acknowledge having read this agreement in its entirety, have had full opportunity to consider its terms, have had full and satisfactory explanation of same, and fully understand and agree to be bound by the terms of this agreement.

Please indicate your understanding and acceptance by executing this agreement in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

Sincerely,

POSTLETHWAITE & NETTERVILLE, APAC

This letter correctly sets forth the understanding of Mr. Jason Williams on behalf of the New Orleans City Council.

Signature

Title New Orleans City Council President

Date July 17, 2017

1 [The remainder of this page is intentionally left blank]

2 [END OF AGREEMENT]