

CONSULTING AGREEMENT

This consulting agreement (“Agreement”) is entered into this day August 16, 2023 (the “Effective Date”) by and between City of Pascagoula, Mississippi (“Client”) and E. Charlene Kerkow, CPA (“Consultant”).

Recitals

WHEREAS, Consultant has experience in the field of governmental accounting and

WHEREAS, Consultant is willing to offer the services of Charlene Kerkow to Client upon the terms and conditions herein contained; and

NOW, THEREFORE, in consideration of the recitals, and of the terms, covenants, and conditions set forth herein, and for other good and valuable consideration, receipt of which is hereby acknowledged, Client and Consultant mutually agree as follows:

1. Consulting Services. Client hereby retains Consultant to render the following services to Client:

- Provide guidance to finance personnel in performing purchasing and accounting functions of the City;
- Perform difficult and technical work in collection, distribution and reconciliation of taxes;
- Ensure fixed assets historical cost data is maintained accurately and perform annual depreciation calculations;
- Assist in the development and presentation of the City’s budget;
- Assist in the preparation of required financial information to be provided to council.
- Act as the liaison between the Finance Department and external auditors by fulfilling requests from auditors for needed financial documentation and back-up;
- Ensure that adequate and proper internal controls procedures are established and maintained in accordance with established statutory and regulatory requirements;
- Train newly hired Finance personnel as needed;
- Available to attend Council Meetings on the first and third Tuesday of the month, along with budget workshops during the budget process.

The scope of services will be subject to change from time to time as agreed to between the Consultant and the Client. The manner and means by which Consultant chooses to complete the services are in Consultant’s sole discretion and control. Consultant’s obligations shall be conditioned upon receiving such information and cooperation from Client as may be reasonably necessary to perform the services.

2. Services NOT Performed by Consultant. Although Consultant may comment upon Client’s legal documents, financial statements or other documentation in the course of performing the services hereunder, Client acknowledges that Consultant is not an attorney, nor is Consultant providing auditing services or opining on representations made in any financial statements. Client further acknowledges that Client should consult with its own legal advisors regarding any matters requiring legal or auditing decisions made upon Consultant’s advice.

3. Relationship of Parties. This Agreement shall not constitute an employer-employee relationship, and it is the intent of each party that Consultant shall at all times be an independent contractor.

4. Term. This agreement will commence on the effective date set forth and continue until terminated. Upon termination, the Consultant shall be entitled to receive compensation and reimbursement for any work accrued, but not paid by the Client.

5. Compensation. For services provided hereunder, Consultant shall be paid the sum of \$3,750 per week, to be billed bi-monthly. Payments made by the Client to the Consultant will not deduct any taxes and the Client will provide the Consultant with IRS Form 1099 at the end of each calendar year. For purposes of issuing IRS Form 1099, the Consultant will provide a employer identification number (W-9) upon execution of this agreement.

6. Disclosure of Information. Both parties acknowledge that there is an exchange of confidential and proprietary information associated with this agreement. Confidential and proprietary information may include documents, communications, plans, processes, formulations, data, know-how, financial information, techniques, methods, customers, suppliers, partners, patents, trademarks, designs, and other forms of tangible or intangible artifacts owned by the Client. Confidential and proprietary information does not include information within the public domain, information that has been publicly known prior to the execution of this agreement, or information that the Consultant developed independent of any confidential information.

The Consultant will not divulge, disseminate, publish or otherwise disclose any information without the prior consent of the Client. The Consultant will not use any information for purposes other than the performance of services described in this agreement. The Client agrees to not disclose confidential information to the Consultant except to the extent that the Consultant requires this information to fulfill the obligations within this agreement.

7. Proprietary and Confidential Information of Others. Consultant acknowledges that Client does business with clients that supply Client with information of a confidential nature, and that Client has contractual obligations to preserve the confidential nature of such information. Consultant agrees to treat any information received from clients of Client as confidential, as if it were the Proprietary and Confidential Information of Client.

8. Termination. Either party may terminate this Agreement, with or without cause, by giving a thirty (30) day written notice to the other party.

9. Client's Representations. Client represents that it has the full right and authority to enter into and perform this Agreement. The consummation of the Agreement and the transactions contemplated herein do not violate any outstanding assignments, grants, licenses, encumbrances, obligations, agreements or understanding between Client and any other person or entity. Client represents and warrants to Consultant that Client is able to timely pay Consultant all fees and expenses incurred in the performance of the services hereunder.

10. Amendments. This Agreement may be amended only in a writing signed by both parties.

11. Independent Consultant; No Agency. The parties agree that at all times during the term of this Agreement, Consultant shall continue to be an independent Consultant, and is not authorized as, nor shall be deemed to be an employee, agent, partner, joint venturer, or representative of Client. Neither party has the authority to bind the other or to incur any liability on behalf of the other, nor to direct the employees of the other. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between Client and Consultant or any employee or agent of Consultant. Consultant shall retain the right to perform services for others during the term of this Agreement.

12. Use of Client Facilities and Equipment. The Client agrees to provide Consultant with adequate space, equipment and supplies to perform services. All equipment and supplies provided by the Client will be for the sole use of Client's business and none other.

13. Liability Insurance. Consultant shall be responsible for providing liability insurance at all times during the term hereof, and shall purchase, pay for, and carry public liability insurance with limits in an amount no less than \$1,000,000.00 per occurrence and \$2,000,000.00 in the annual aggregate, and Consultant shall furnish to the City within fifteen (15) days of the Effective Date of this Agreement written evidence of the existence of such insurance. The City shall be named in said policy as an additional insured.

14. Miscellaneous. No waiver by Client of any breach of this Agreement by Consultant shall be considered to be a waiver of any other breach. If any term or provision of this Agreement is determined to be illegal or invalid, such illegality or invalidity shall not affect the validity of the remainder of this Agreement. This Agreement shall be governed by the laws of the State of Mississippi.

15. Assignment. This Agreement, or any interest therein, shall not be assigned, transferred, or otherwise encumbered under any circumstances by Consultant without the prior written consent of the City.

16. Primary Contacts. Primary contacts for this agreement are as follows:

Client
Michael Silverman
City Manager
603 Watts Avenue
Pascagoula, MS 39567
(228) 762-5969

Consultant
E. Charlene Kerkow
Certified Public Accountant
12159 Oaklawn Road
Biloxi, MS 39532
(228) 383-0301

This Agreement contains the entire agreement between the parties hereto with respect to the subject matter hereof.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the August 16, 2023.

CLIENT

City of Pascagoula, Mississippi

Michael Silverman
City Manager

CONSULTANT

Charlene Kerkow

Charlene Kerkow, CPA