NOTICE
GLENPOOL CITY COUNCIL
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on October 21, 2024, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

NOTE: The Glenpool City Council will be assembled for the meeting at the City Council Chambers, 12205 S. Yukon Ave, Glenpool, Oklahoma. Members of the public are invited to attend the in-person meeting, or join a live broadcast at this link:
Join Zoom Meeting
https://us02web.zoom.us/j/89753555435?pwd=QzdFVjA1b0lKa1lSUFlKbUNrUUxtdz09
Meeting ID: 897 5355 5435
Passcode: 974088
One tap mobile
+13462487799, US (Houston)
+14086380968, US (San Jose)
Dial by your location
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
Meeting ID: 897 5355 5435
Passcode: 974088
Find your local number: https://us02web.zoom.us/u/kdrY6w7ABX

The City Council welcomes comments from citizens of Glenpool who wish to address any item on the agenda.

- Speakers attending in **PERSON** are required to complete the Request to Speak form located on the agenda table and return to the City Clerk **PRIOR TO THE CALL TO ORDER.**
- Speakers attending via **ZOOM** are required to complete the Request to Speak form located on our website: https://glenpoolonline.civicweb.net/document/19057/Request%20to%20Speak%20Form.pdf and email it to the City Clerk: lasmith@cityofglenpool.com **PRIOR TO 6:00 PM OCTOBER 21, 2024.**

AGENDA

Page

A) **Call to Order - Joyce G. Calvert, Mayor**

B) **Roll Call, Declaration of Quorum – Lesli Smith, City Clerk; Joyce G. Calvert, Mayor**

C) **Invocation –**

D) **Pledge of Allegiance – Joyce G. Calvert, Mayor**

E) **Mayor Report – Joyce G. Calvert, Mayor**

F) **Council Comments**

G) **Public Comments**

H) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

(All matters listed under "Consent" are considered by the City Council to be routine and will be enacted by one motion. Any Councilor may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)

1) Approval of the minutes from the October 7, 2024, meeting. 3 - 10
City Council Regular Meeting - 07 Oct 2024 - Minutes - Pdf

2) Declare the 2013 Chevrolet Tahoe, VIN#1GNSKZE02DR154886 as surplus and waive the requirement for soliciting competitive bidding pursuant to City Code 2-2-6.B.4. 11
Car Three (2013) Surplus staff report 24-25

I) **Consideration and appropriate action relating to items removed from the Consent Agenda**

J) **Scheduled Business**

1) Discussion and possible action to approve, amend or deny Ordinance No. 822, an ordinance amending the Employee Retirement System, Defined Contribution Plan for the Chief of Police for the City of Glenpool, Oklahoma to change the definition of "Employee" to exclude anyone designated as the Chief of Police who is currently accruing benefits under any other state or local retirement system; providing for ratification of all other existing terms and conditions of the Plan, as amended; authorizing execution of all necessary documents by the appropriate officers of the City; repealing conflicting ordinances; providing for severability; and declaring an emergency. 12 - 20
(David Tillotson, City Manager)
Staff Report - OMRF COP Plan Amendment Ord 822

2) Discussion and possible action to approve or deny the emergency clause for Ordinance #822.
(David Tillotson, City Manager)

3) Discussion and possible action to approve or deny the final Independant Accountant's Report on Applying Agreed-Upon Procedures for FY 2023-2024 as required by the Creek-2 Rural Water District Settlement Agreement. 21 - 27
(Joe Wuest, Chief Operations Officer)
Staff Report - Creek II Audit.docx
Glenpool - Creek-2 AUP Report 2024.pdf FINAL

4) Tour of the following places related to the creation of a Strategic Plan for the City of Glenpool:
A. Glenpool Public Works Facility - 503 W 138th Street Glenpool, OK74033 Glenpool, OK 74033
B. Glenpool Wastewater Treatment Plant - 11 E. 136th Place Glenpool, OK 74033
(David Tillotson, City Manager)

K) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on October 18, 2024, at 11:30 am.

Signed: Lesli Smith
City Clerk

MINUTES
City Council Regular Meeting
Monday, October 7, 2024 Council Chambers 6:00 PM

COUNCIL PRESENT: Joyce Calvert
Tim Fox
Chris Brobst
Jacqueline Triplett-Lund
Shayne Buchanan

COUNCIL ABSENT:

STAFF PRESENT: David Tillotson
Lesli Smith
Lea Ann Reed
Joe Wuest
David Agbetunsin
Debbie Pengelly
Elizabeth MIller
Gerald S. Gilbert
Jeremy Plane
Jesse Hale
Joshua Brannon

STAFF ABSENT:

A) Call to Order - Joyce G. Calvert, Mayor
Mayor Calvert called the meeting to order at 6:00 p.m.

B) Roll Call, Declaration of Quorum – Lesli Smith, City Clerk; Joyce G. Calvert, Mayor
Lesli Smith called the roll; Mayor Calvert declared a quorum present.
Jana Burk Attorney, of Rosenstein, Fist & Ringold, Tim Smith of Wallace Design Collective, and Amber and Brandon Kearns were also in attendance.

C) Invocation –Jason Cowan, Pastor of Congregational Care, Faith Church Glenpool
Jason Cowan gave the invocation.

D) Pledge of Allegiance – Joyce G. Calvert, Mayor

E) Presentation and Recognition

Mayor Calvert and Council recognized Brandon Kearns for his years of service to the City of Glenpool with a plaque presentation.

F) Management Report

City Manager Tillotson informed the Council and Mayor that the Move Glenpool Forward Quarterly reports will be integrated into the City Manager's report. The First Quarter Fiscal Year report of Move Glenpool Forward is included in this meeting's Manager's report. He noted that this approach serves as an effective means of communicating to citizens the City's efforts and the utilization of those funds.

G) Mayor Report – Joyce G. Calvert, Mayor

Mayor Calvert expressed having had a great time at this year's Black Gold Days celebration. She was grateful to witness such a good turnout of citizens and guests to our city despite the highway 75 construction project.

H) Council Comments

There were no council comments.

I) Public Comments

There were no public comments.

J) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the City Council to be routine and will be enacted by one motion. Any Councilor may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)

1) Approval of the minutes from the September 16, 2024, meeting.
2) Approval of the Minutes from the September 23, 2024, special meeting.
3) Approval of the 2025 Meeting Schedule.
4) Approval of the ODEQ grant award in the amount of $39,643.66 with City match $9,910.91 and enter into a contract for reimbursement for the purchase of a woodchipper.
5) Approval to use Drug Enforcement Agency (DEA) funds to purchase equipment in the amount of $2,741.52.
6) Approval of Budget Amendment CITY-04, increasing General Fund revenues for Grants, and increasing the General Fund Streets & Parks Capital Purchases budget in an equal amount to appropriate ODEQ grant funds toward the purchase of a woodchipper.
7) Approval of Budget Amendment CITY-05 for FY24-25 for encumbrances to be rolled forward from the FY23-24 Budget.

8) Approval of Budget Amendment CITY-06 for FY 24-25 to appropriate $350,000 for Move Glenpool Forward stormwater improvement projects from fund balance.

9) Authorizing updated signatories to any and all accounts at Mabrey Bank.

10) Authorizing updated signatories to any and all accounts at American Heritage Bank.

11) Approval of Resolution No.2024010, updating signatories of BancFirst accounts.

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

	For	Against	Abstained	Absent
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To approve the consent agenda.

CARRIED.

K) Consideration and appropriate action relating to items removed from the Consent Agenda

No items removed from the consent agenda.

L) Scheduled Business

1) Discussion and possible action to approve or deny the Agreement with Non-Litigating Political Subdivision between the City and the State of Oklahoma, by and through the Office of the Attorney General and the Opioid Abatement Board.
(David Tillotson, City Manager)

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

	For	Against	Abstained	Absent
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To approve the Agreement with Non-Litigating Political Subdivision between the City and the State of Oklahoma, by and through the Office of the Attorney General and the Opioid Abatement Board.

CARRIED.

2) Discussion and possible action to approve, amend, or deny the proposed salary adjustment for Public Works.
(Jesse Hale, Public Works Director)

Moved by Chris Brobst, seconded by Tim Fox

	For	Against	Abstained	Absent
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To approve the proposed salary adjustment for Public Works.

CARRIED.

3) **Brown Veterinary Clinic** -A Site Plan application for a proposed veterinarian clinic located at 16161 South Broadway Street within the South 75 Business Park.
Applicant: Dr. Jake Brown
Applicant Representative: Tim Smith, Wallace Design Collective
(Duy Nguyen, City Planner)

A. Public Hearing on the proposed Site Plan.

B. Discussion and possible action to approve, amend or deny the proposed Site Plan.

Mayor Calvert opened the public hearing at 6:15 pm.

There were no public comments.

Mayor Calvert closed the public hearing at 6:20 pm.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

	For	Against	Abstained	Absent

Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan			x	
	4	0	1	0

To approve the proposed Site Plan.

CARRIED.

4) Discussion and possible action to approve, amend or deny the agreement with Crafton Tull for engineering services concerning the Rolling Meadows drainage improvement project.
(David Agbetunsin, City Engineer)

Moved by Chris Brobst, seconded by Shayne Buchanan

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To approve the agreement with Crafton Tull for engineering services concerning the Rolling Meadows drainage improvement project.

CARRIED.

5) Discussion and possible action to approve, amend or deny the Agreement between the City of Glenpool and the Oklahoma Department of Transportation for a Surface Transportation Program Grant to conduct the engineering design and environmental assessment for the Elwood Widening Project between 151st and 137th. The grant is for $902,880.00 in federal funds with a required match from the City of $225,720.00.
(Beth Miller, Grants and Special Projects Coordinator)

Moved by Joyce Calvert, seconded by Jacqueline Triplett-Lund

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			

Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To approve the design only and not a construction Agreement between the City of Glenpool and the Oklahoma Department of Transportation for a Surface Transportation Program Grant to conduct the engineering design and environmental assessment for the Elwood Widening Project between 151st and 137th.

CARRIED.

6) Discussion and possible action to enter into Executive Session for the purposes of (A) discussing the purchase or appraisal of certain real property located in the City of Glenpool, pursuant to 25 O.S. § 307.B.3 of the Open Meeting Act; (B) engaging in confidential communications between the City Council and its attorney concerning a pending claim, action or possible litigation to acquire certain real property located in the City of Glenpool through the power of eminent domain, the Council having been advised by its attorney that disclosure will seriously impair the ability of the Board to process or conduct the claim, action or possible litigation in the public interest, pursuant to 25 O.S. § 307.B.4 of the Open Meeting Act; and (C) conferring on matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to remain or to locate within the City of Glenpool because public disclosure of the matter discussed would interfere with the development of products or services and would violate the confidentiality of such business, pursuant to 25 O.S. § 307.C.11 of the Open Meeting Act. (Joyce G. Calvert, Mayor)

Moved by Joyce Calvert, seconded by Chris Brobst

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To enter into Executive Session for the purposes of (A) discussing the purchase or appraisal of certain real property located in the City of Glenpool, pursuant to 25 O.S. § 307.B.3 of the Open Meeting Act; (B) engaging in confidential communications between the City Council and its attorney concerning a pending claim, action or possible litigation to acquire certain real property located in the City of Glenpool through the power of eminent domain, the

Council having been advised by its attorney that disclosure will seriously impair the ability of the Board to process or conduct the claim, action or possible litigation in the public interest, pursuant to 25 O.S. § 307.B.4 of the Open Meeting Act; and (C) conferring on matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to remain or to locate within the City of Glenpool because public disclosure of the matter discussed would interfere with the development of products or services and would violate the confidentiality of such business, pursuant to 25 O.S. § 307.C.11 of the Open Meeting Act.

Council convened into Executive Session at 6:31 p.m.

Council reconvened from Executive Session at 8:18 p.m.

CARRIED.

7) Discussion and possible action to authorize the City Manager to negotiate a contract for the purchase of certain real property by the City on terms consistent with those discussed in executive session, subject to approval of the final real estate purchase contract by the City Council at a future meeting.

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To authorize the City Manager to negotiate a contract for the purchase of certain real property by the City on terms consistent with those discussed in executive session, subject to approval of the final real estate purchase contract by the City Council at a future meeting.

CARRIED.

8) Discussion and possible action to authorize the City Manager to proceed in a manner consistent with discussions in executive session.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			

Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
Shayne Buchanan	x			
	5	0	0	0

To authorize the City Manager to proceed in a manner consistent with discussions in executive session.

CARRIED.

M) Adjournment

Mayor Calvert declared the meeting adjourned at 8:20 p.m.

Glenpool Fire Department

Memo

To: Honorable Mayor and City Council

From: Paul Newton, Fire Chief

CC: File

Date: 07/24/24

Re: Surplus of Fire Marshal's Vehicle

Background:

With the recent purchase of a new Chevrolet Tahoe for the Fire Marshal's office, the Fire Department is seeking approval to declare the former vehicle surplus.

Due to the success that our Police Department has had with the sale of surplus vehicles, we would like to follow their lead and request that the Council waive the requirement for soliciting competitive bids.

Under City Code 2-2-6: Sale of Surplus Property, Subsections B.1-3 requires that the City Manager advertise all surplus property, which is defined in Subsection A as, "property of any description with a value of more than one thousand five hundred dollars ($1,500.00)" and accept sealed bids for said property. Subsection B.4 provides that the "City Council, by motion, may waive the requirement for soliciting competitive bids for the sale of surplus personal property".

The Police Department has used a company that specializes in buying, repairing, and selling emergency vehicles and they have expressed an interest in this unit as well.

Staff Recommendation:

Staff recommends the Council declare the 2013 Chevrolet Tahoe, VIN# 1GNSKZE02DR154886 as surplus and, pursuant to City Code 2-2-6. B.4, waive the requirement for soliciting competitive bids.

City Of Glenpool
Creating Opportunity

To: Mayor and Council

From: David Tillotson, City Manager

Date: October 16, 2024

Re: Ordinance #822

Background:

In 2019, upon the hiring of our former Chief of Police, the City Council voted to create a retirement plan through the Oklahoma Municipal Retirement Fund that allowed the Chief to mimic much of the state's pension system through a 401-style plan. This was done because the Chief hired at that time was not able to join the pension under the rules of the Police and Fire Pension Act. Our current Chief, Jeremy Plane, was already a member of the pension system at the time of his promotion to Chief of Police and as such does not need to participate in the OMRF plan.

It was brought to our attention this week by OMRF officials, that the ordinance creating the Police Chief Retirement Plan **required** anyone designated as the Chief of Police for Glenpool to participate in the plan. Staff asked OMRF to correct this oversight in the plan documents that will allow, but not mandate, the Chief's participation. This correction is included in the plan documents reflected by Ordinance #822.

Approval of this plan by the Council will not change Chief Plane's current salary, benefits or retirement. It simply allows the City to continue to hold this plan as an alternative should we hire someone in the future as Chief of Police that doesn't meet the requirements to join the state's pension.

Staff Recommendation:

Staff recommends approval of Ordinance #822.

Attachments:

- Ordinance #822

AN ORDINANCE OF THE CITY OF GLENPOOL, OKLAHOMA

ORDINANCE NO. 822

AN ORDINANCE AMENDING THE EMPLOYEE RETIREMENT SYSTEM, DEFINED CONTRIBUTION PLAN FOR THE CHIEF OF POLICE FOR THE CITY OF GLENPOOL, OKLAHOMA; PROVIDING RETIREMENT BENEFITS FOR ELIGIBLE EMPLOYEES OF THE CITY OF GLENPOOL, OKLAHOMA; PERTAINING TO THE DEFINITION OF EMPLOYEE; PROVIDING FOR REPEALER AND SEVERABILITY; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY CITY COUNCIL OF THE CITY OF GLENPOOL, OKLAHOMA.

Section 1. **AMENDATORY.** The Employee Retirement System, Defined Contribution Plan, of the **City of Glenpool**, Oklahoma, is hereby amended as reflected on the attached Exhibit "A", which is incorporated herein and adopted by reference. These amendments shall become effective on **November 1, 2024**.

Section 2. **EXECUTION AUTHORIZATION.** The City Clerk and Mayor be and they are hereby authorized and directed to execute the amended Retirement System Plan documents and to do all the other acts necessary to put said amendment into effect and to maintain IRS qualification of the Plan. The executed amended document attached hereto as Exhibit "A" is hereby ratified and confirmed in all respects.

Section 3. **SEVERABILITY.** If, regardless of cause, any section, subsection, paragraph, sentence, or clause of this ordinance, including the System as set forth in Exhibit "A" is held invalid or to be unconstitutional, the remaining sections, subsections, paragraphs, sentences, or clauses shall continue in full force and effect and shall be construed thereafter as being the entire provisions of this ordinance.

Section 4. **REPEALER.** Any ordinance inconsistent with the terms and provisions of this ordinance is hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

Section 5. **EMERGENCY**. Whereas, in the judgment of the **City Council of the City of Glenpool,** Oklahoma, the public peace, health, safety, and welfare of the **City of Glenpool**, Oklahoma, and the inhabitants thereof demand the immediate passage of this ordinance, an emergency is hereby declared, the rules are suspended, and this ordinance shall be in full force and effect on its passage and approval.

END

The foregoing ordinance was introduced before the City Council on the _____ day of _____ , _____, and was duly adopted and approved by the Mayor and City Council on the _____ day of _____ , _____, after compliance with notice requirements of the Open Meeting Law (25 OSA, Section 301, et seq.).

ATTEST: _____
MAYOR

_____
CITY CLERK

Approved as to form and legality on _____ , _____ .

_____
CITY ATTORNEY

Exhibit A

OKLAHOMA MUNICIPAL RETIREMENT FUND
MASTER DEFINED CONTRIBUTION PLAN
JOINDER AGREEMENT

City of Glenpool [a municipality or authority chartered, incorporated or formed under the laws of Oklahoma], a city, town, agency, instrumentality, or public trust located in the State of Oklahoma, with its principal office at Glenpool, Oklahoma, hereby establishes a Defined Contribution Plan to be known as **City of Glenpool COP Plan** (the "Plan") in the form of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan.

Except as otherwise provided herein, the definitions in Article II of the Plan apply.

1. Dates.

[ ] This instrument is a new Plan effective __ ("Effective Date") [such date may not be earlier than the first day of the Plan Year in which it is executed].

[X] This instrument is an amendment, restatement, and continuation of the Previous Plan, which was originally effective April 1, 2019 . The effective date of this Joinder Agreement is **November 1, 2024** ("Effective Date") [date may not be prior to Plan Year of the date of execution], except as otherwise stated in the Plan and the Joinder Agreement.

2. Employee.

The word "Employee" shall mean:

[ ] Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular full-time employee in accordance with the Employer's standard personnel policies and practices, and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[ ] Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular employee in accordance with the Employer's standard personnel policies and practices (including part-time, seasonal and temporary employees), and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[X] Any person who, **[X]** on or after the Effective Date, **[ ]** as of , holds the position of:

- **[ ]** City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- **[ ]** Assistant City Manager **[X]** Chief of Police **[ ]** Fire Chief
- **[ ]** Department Head or Department Manager **[ ]** Finance Director or Chief Financial Officer
- **[ ]** General Counsel or Municipal Attorney **[ ]** Municipal Judge
- **[ ]** _ (specify position)

The word "Employee" shall not include:

[X] Any person who is currently accruing benefits under any other state or local retirement system.

[ ] Any person in the following position and who is covered under another retirement program or system approved by the City:

- **[ ]** City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- **[ ]** Assistant City Manager **[ ]** Chief of Police **[ ]** Fire Chief
- **[ ]** Department Head or Department Manager
- **[ ]** Finance Director or Chief Financial Officer
- **[ ]** General Counsel or Municipal Attorney **[ ]** Municipal Judge
- **[ ]** __ (specify position)

[ ] Any person who _ [description may include a position but not the name of an individual].

3. Entry Date.

Eligible Employees shall commence participation in the Plan: (Select only one)

[ ] months (any number of months up to twelve) after the later of the Employee's Employment Commencement Date or the date the definition of Employee in Section 2 hereof was met, provided that the individual has met the definition of Employee in Section 2 hereof throughout such period.

[X] On the Employee's Employment Commencement Date. (If the Employer has opted out of Old Age and Disability Insurance (OADI), this option must be elected).

4. Definition of Compensation.

Compensation shall exclude the item(s) listed below:

[ ] No exclusions.
[ ] Overtime pay.
[ ] Bonuses.
[ ] Commissions.
[ ] Longevity pay.
[X] Severance pay.
[ ] Fringe benefits, expense reimbursements, deferred compensation and welfare benefits.
[ ] Accrued vacation or sick leave paid upon termination of employment and moving expenses.
[ ] Other: [must be definitely determinable]

5. Plan Design.

The Employer hereby elects the following Plan design:

[X] **Pick-up Option**. Each Employee shall be required to contribute to the Plan **8.00%** of his or her Compensation. These contributions shall be picked up and assumed by the Employer and paid to the Fund in lieu of contributions by the Participant. No Participant shall have the option of receiving the contributed amounts directly as Compensation.

[ ] **Thrift Plan Option**.

[ ] A Participant may elect to contribute to the Plan for each Valuation Period an amount which is at least 1%, but no more than **%** of his Compensation ("Mandatory Contributions"). Mandatory Contributions shall be made by payroll deductions. A Participant shall authorize such deductions in writing on forms approved by, and filed with the Committee.

[ ] The Employer shall contribute to the Fund an amount equal to **%** of the total Mandatory Contributions contributed by Participants.

The Employer contribution shall be allocated in the proportion which the Mandatory Contributions of each such Participant for such Valuation Period bear to the total Mandatory Contributions contributed by all such Participants for such Valuation Period. Forfeitures attributable to Employer contributions under the Thrift Plan Option of this Section 5 shall be used to reduce Employer contributions under such Option.

[ ] **Fixed Option**. The Employer shall contribute to the Fund an amount equal to **%** of the total covered Compensation of all Participants for the Valuation Period. The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

[X] **Variable Option**.

[X] The Employer intends to make a contribution to the Plan for the benefit of the Participants for each Valuation Period. The contribution may be varied from year to year by the Employer. (Select one option below)

[ ] Option A: The Employer contribution shall be allocated in the proportion that each such Participant's total points awarded bear to the total points awarded to all Participants with respect to such year. A Participant shall be awarded one point for each Year of Service.

[X] Option B: The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

[ ] Option C: A combination of Options A and B in the following ratios: **%** for Option A, and **%** for Option B.

[ ] **401(k) Option**.
(This Option available only if elected prior to May 1, 1986)

[ ] Participant Deferral Elections shall be allowed under the provisions of Section 4.8 of the Plan. Participants shall be allowed to defer no more than **%** of their Compensation for each election period.

[ ] Section 4.8(d) of the Plan ("Roth Elective Deferrals") shall apply to contributions after (enter a date later than January 1, 2006, but not earlier than the date the Roth option was initially adopted), and the Plan will accept a direct rollover from another Roth elective deferral account under an applicable retirement plan as described in Code Section 402A(e)(1).

[ ] **Matching Contribution Option**. The Employer shall contribute to the Fund an amount equal to % of the Participant's contributions under the Employer's Section 457(b) Deferred Compensation Plan. The Employer matching contribution shall be limited to % of the Participant's Compensation. Forfeitures attributable to Employer matching contributions under this Matching Contribution Option of Section 5 shall be used to reduce Employer matching contributions under such Option.

[ ] **No Employer Contribution Option**.

6. Other Participant Contribution Options.

[X] Voluntary Nondeductible Contributions by Participants shall be allowed under the provisions of Section 4.4 of the Plan.

[ ] A Participant may not withdraw Voluntary Nondeductible Contributions.

[ ] Participants shall not contribute to the Plan.

7. Self-Directed Investments.

[X] Are permitted.

[ ] Are not permitted.

8. Allocation of Forfeitures Available.

Forfeitures of Employer contributions attributable to the Fixed Option or Variable Option under Section 5 hereof:

[ ] Shall be added to Employer contribution under such Option for the calendar quarter following the Participant's Break in Service.

[X] Shall reduce the Employer contribution under such Option for the current or next following Plan Year.

9. Service for Worker's Compensation Period.

If a Participant is on an Authorized Leave of Absence and is receiving worker's compensation during such Authorized Leave of Absence, such Participant

[X] shall be credited with Service for such period for purposes of vesting only and not for purposes of allocations of Employer Contributions.

[ ] shall not be credited with Service for such period.

10. Vesting.

For purposes of vesting under Section 6.4 of the Plan, the Employer hereby elects the following Option:

[ ] Option A

Years of Service	Vested Percentage	Forfeited Percentage
less than 1	0%	100%
at least 1 but less than 2	10%	90%
at least 2 but less than 3	20%	80%
at least 3 but less than 4	30%	70%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
at least 9 but less than 10	90%	10%
10 or more	100%	0%

[ ] Option B

Years of Service	Vested Percentage	Forfeited Percentage
Less than 3	0%	100%
at least 3 but less than 4	20%	80%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	60%	40%
at least 6 but less than 7	80%	20%
7 or more	100%	0%

[ ] Option C

Years of Service	Vested Percentage	Forfeited Percentage
less than 5	0%	100%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
10 or more	100%	0%

[X] Option D

Years of Service	Vested Percentage	Forfeited Percentage
Immediate 100% Vesting	100%	0%

[ ] Option E

The Schedule indicated below (the sum of the Vested Percentage and Forfeited Percentage at each Year of Service must equal 100%) the vesting schedule must be at least as favorable as one of the safe harbor pre-ERISA schedules. The safe harbor vesting schedules are**:**

a. 15-year cliff vesting schedule: The plan provides that a participant is fully vested after 15 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).

b. 20-year graded vesting schedule: The plan provides that a participant is fully vested based on a graded vesting schedule of 5 to 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).

c. 20-year cliff vesting schedule for qualified public safety employees: The plan provides that a participant is fully vested after 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service). This safe harbor would be available only with respect to the vesting schedule applicable to a group in which substantially all of the participants are qualified public safety employees (within the meaning of Section 72(t)(10)(B)).

Years of Service	**Vested Percentage**	**Forfeited Percentage**
less than 1	**%**	**%**
at least 1 but less than 2	**%**	**%**
at least 2 but less than 3	**%**	**%**
at least 3 but less than 4	**%**	**%**
at least 4 but less than 5	**%**	**%**
at least 5 but less than 6	**%**	**%**
at least 6 but less than 7	**%**	**%**
at least 7 but less than 8	**%**	**%**
at least 8 but less than 9	**%**	**%**
at least 9 but less than 10	**%**	**%**
10 or more	**%**	**%**

[ ] Option F

To comply with the Internal Revenue Service Regulations promulgated pursuant to the Code Section 3121(b)(7)(F), Participants who are part-time, seasonal or temporary Employees will have immediate vesting.

(If this Option F is elected, one of the other Options above must also be elected for Participants who are not part-time, seasonal or temporary Employees).

11. Participant Loans.

[X - Participant loans shall be offered pursuant to Section 6.13 of the Plan; provided that the maximum loan amount shall be 50% of the Participant's vested Account balance and there shall not be more than two loans (rather than one loan) outstanding at an] Participant loans shall be offered pursuant to Section 6.13 of the Plan.

[ ] Participant loans shall not be offered.

12. Direct Transfer to Other Retirement Plan.

[X] Direct transfer of a Participant's accounts to another defined contribution plan sponsored by the Employer is not permitted.

[ ] The Accounts of any Participant who (i) is 100% vested in his Accounts in this Plan; (ii) has ceased to be eligible for participation in this Plan; and (iii) who becomes eligible for participation in another defined contribution retirement plan sponsored by the Employer (the "Other Retirement Plan"), shall be directly transferred to the Other Retirement Plan as soon as practicable after the Plan Administrator provides written direction to the Trustee to such effect in a form acceptable to the Trustee.

13. Valuation Date. Except with respect to any Special Valuation Date determined in accordance with Section 5.10, the Valuation Date for the Plan shall be on each business day of the Plan Year for which Plan assets are valued on an established market.

---

14. The Employer has consulted with and been advised by its attorney concerning the meaning of the provisions of the Plan and the effect of entry into the Plan.

IN WITNESS WHEREOF the City of Glenpool has caused its corporate seal to be affixed hereto and this instrument to be duly executed in its name and behalf by its duly authorized officers this _____ day of _____, _____.

City of Glenpool

By:_____

Attest: Title:_____

_____

Title:_____

(SEAL)

The foregoing Joinder Agreement is hereby approved by the Oklahoma Municipal Retirement Fund this _____ day of _____, _____.

OKLAHOMA MUNICIPAL RETIREMENT FUND

By:_____

Title:_____

Attest:

_____
Secretary

(SEAL)

Required Disclosures. This Joinder Agreement is to be used only with the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan. Failure to properly complete this Joinder Agreement may result in failure of the Plan to qualify under Code Section 401(a). In accordance with IRS Rev. Proc. 2017-41, the Provider (as defined in Rev. Proc. 2017-41) who has obtained Internal Revenue Service approval of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan has authority under the Plan document to amend the Plan on behalf of adopting employers for certain changes in the Code, regulations, revenue rulings, other statements published by the Internal Revenue Service, including model, sample or other required good faith amendments. The Provider will inform adopting employers of any such amendments or of the discontinuance or abandonment of the Pre-Approved Plan document. The name, address and telephone number of the Provider is: McAfee & Taft A Professional Corporation, 211 N. Robinson, Oklahoma City, OK 73102, telephone (405) 552-2231. Any inquiries by the adopting employer regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the Internal Revenue Service advisory letter on the Pre-Approved Plan may be directed to the Provider.

Reliance on Sponsor Opinion Letter. The Provider has obtained from the IRS an Opinion Letter (as defined in Rev. Proc. 2017-41) specifying the form of this Joinder Agreement and the basic plan document satisfy, as of the date of the Opinion Letter, Code §401. An adopting Employer may rely on the Preapproved Plan Sponsor's IRS Opinion Letter only to the extent provided in Rev. Proc. 2017 41. The Employer may not rely on the Opinion Letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the Opinion Letter and in Rev. Proc. 2017 41 or subsequent guidance. In order to have reliance in such circumstances or with respect to such qualification requirements, the Employer must apply for a determination letter to Employee Plans Determinations of the IRS.

City Of Glenpool
Creating Opportunity

To: Honorable Mayor/Chairman and City Council/Trustees

From: Joe Wuest, Chief Operations Officer

Date: October 21, 2024

Re: Annual Compliance Audit as required by the Settlement Agreement with Creek 2 Rural Water District

Background

As part of the Settlement Agreement between the City of Glenpool, the Glenpool Utility Services Authority and Creek County Rural Water District #2 in May of 2015, the parties agreed to annually retain an independent auditor to conduct a performance audit by examining the records and accounts of the parties and determine whether the parties have met their respective reporting and payment obligations during the fiscal year. Section 10 (a) and (b) of the Agreement requires the Independent Accountant's Audit Report be completed within 90 days following the close of each fiscal year. The Audit Report for FY 2023-2024 was dated and issued to the parties September 9, 2024 (final report was sent via email 10/13/2024).

This year, the auditor has noted two findings:

1. One property (16571 S. Broadway St) was identified as a new customer and the associated application indicated it was located in the "Permissive" area. The application was from Feb. 2022 and was associated with a building permit that had expired and been renewed in 2022. No meter fee or royalty fee was ever paid to Creek II for property and our review confirmed that the property is actually located in the "Released" area, so no royalty or meter fee should have been paid. Creek II did not have this application in their files. Glenpool provided documentation that the original permit listed a location in the "Permissive" area, but the address was updated to one in the "Released" area. No documentation was provided that indicated the correction was ever provided to Creek II.
    a. Suggestions: When an application is identified as "Permissive" Glenpool should establish a system to confirm Creek II has received the application. This could be performed by simply having Creek II provide a confirmation email that it has been received and they have reviewed the location and agree it is in the "Permissive area."

2. One customer had water service beginning during the audit period, however the sewer service was not being billed by Creek II and remitted to Glenpool. Upon identification of the error, Creek II billed the customer for 4 months of sewer charges on 8/1/24 and will remit the amounts due to Glenpool.
    a. Recommendation: Creek II should maintain a list of water customers showing sewer service at the time of application and periodically review the list to assure that sewer charges are billed timely and remitted to Glenpool. Glenpool should continue to maintain a list of new shared sewer locations and periodically share this list with Creek II and request an update on the status.

If the Audit Report discloses any non-compliance by the parties, the aggrieved party is allowed 90 days following the date of issuance of the Audit in which to put the non-compliant party on notice of a potential default. Any such notice, to be effective, must be communicated by no later than 90 days following issuance of the Audit Report.

The Settlement Agreement also requires that, upon expiration of the 90-day notice period without notice of default, the fiscal year under audit is deemed compliant and the parties are required to sign a written agreement establishing the parties' accounts are reconciled and all real or potential claims are forever waived. Glenpool, GUSA and Creek-2 will each be requested to enter such reconciliation agreement following expiration of the 90-day deadline provided there is no notice of default by either party. Staff will be monitoring the non-payment of sewer that was issued in the findings to verify that Creek-2 makes the payment as required under the Agreement and the audit. In the event they do not make the payment, we will provide written notice as required under the Agreement.

Recommendation
Staff recommends that City Council and GUSA formally receive and approve the final Independent Accountant's Report on Applying Agreed-Upon Procedures for FY 2024-2025.

Attached
Independent Accountant’s Report on Applying Agreed-Upon Procedures

Elfrink and Associates, PLLC
Certified Public Accountants

City of Glenpool
Glenpool Utility Service Authority
12205 So. Yukon Ave
Glenpool, OK 74033

Creek County Rural Water District No. 2
2425 West 121st Street South
Jenks, OK 74037

Independent Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures enumerated below, which were requested by and agreed to by the specified users of the report as identified above, as required by that certain Agreement of Compromise, Settlement and Release (the "Agreement") entered into between the users, effective May 15, 2015 (the "Effective Date"). Management of the City of Glenpool ("City"), Glenpool Utility Service Authority ("Authority") (collectively, "Glenpool") and the Creek County Rural Water District No. 2 ("Creek-2") are responsible for their entities' financial accountability and its compliance with applicable legal and contractual requirements. The audit period covered by this report is July 1, 2023 through June 30, 2024 ("Audit Period"). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA") and *Generally Accepted Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have performed the procedures enumerated below, which were agreed to by Glenpool and Creek-2 to assist you in evaluating and monitoring the Agreement.

The procedures that we performed, and our results are as follows:

With respect to Glenpool's Records

1. We will update our understanding of the policies, procedures, and methodologies used by Glenpool to create, maintain, bill, and terminate water utility customers, particularly those existing within the Permissive Area, as that term is defined in the Agreement. Such understanding shall be documented by us in writing.

All Glenpool Building Permit applications are sent to the Glenpool Community Development Department, to ensure compliance with the Agreement. This Agreement defines the "Glenpool Territory" as comprised of the "Permissive Area" and the "Released Area" for water service. The City Planner maintains the Glenpool Territory map referenced in the Agreement marking the boundaries of the Released Area and the Permissive Area. The Released Area includes the city limits and land annexed into the City as of March 2, 2012 and will not change during the term of the Agreement. The "Permissive Area" is defined as all parts of Glenpool Territory within the colloquial "Fenceline" that were unincorporated as of March 2, 2012 (even if annexed in later) and as to which Glenpool is obligated by the Agreement to pay meter connection fees and monthly royalties. Six areas were annexed into the City in prior audit periods as designated by City Ordinances 695, 701,719, 790, 804, and 805.

8905 South Yale Avenue, Suite 102
Tulsa, OK, 74137
Members of the AICPA and OSCPA
539-664-4662
anne.elfrink@CPA.com
Government Accounting and Auditing

The Planner reviews all building permit applications that will include new meter connections for water or sewer service. For properties in the city limits, but also in the Permissive Area (that is, annexed after March 2, 2012), applicants for water service are given the choice to receive service from Glenpool or from Creek-2. Those customers choosing service from Creek-2 are referred directly to Creek-2 to establish water service.

If a property requesting water service in the Released Area has never had Glenpool water service and is or becomes an active or inactive Creek-2 water customer at any time before or after the Effective Date, it is defined as a "Reserved Creek-2 Water Customer". (All Reserved Creek-2 Water Customers as of the Effective Date were to be identified on the baseline customer count, as defined in the Agreement.) In that case, the Planner refers the customer to Creek-2. If water service is anticipated for a development on property that is classified as a Reserved Creek-2 Water Customer such that Glenpool fire suppression service will be required, Glenpool and Creek-2 have arranged for a mechanism to bifurcate the water requirements, however Creek-2 is now installing waterlines sufficient to provide fire suppression services for most locations. If the property is within the Released Area and is requesting water service and does not have an active or an inactive Creek-2 water meter, the Planner approves the water service request and notes that the service address is in the Released area. The Community Development Administrative Assistant sends the 'Notice Concerning Applications for Water Service in Glenpool Territory" ("notice") to Creek-2 and to the City's utility billing office to establish an account.

If Glenpool management decides to provide additional water service in the Permissive Area, this notice is also sent to Creek-2 and the City's utility billing office. Such water service requires the payment to Creek-2 of a one-time connection fee and a monthly royalty provided by the Agreement. The connection fee and monthly royalty payments are calculated by the City's utility billing department. Customers in the permissive area are identified by the "class" of "SP2" on the INCODE billing system and the "service code" of "305 – CCRD2 Royalty".

The Third Amendment to the Agreement of Compromise, Settlement and Release was executed by Glenpool and Creek-2 on December 12, 2018. This amendment requires that Glenpool track construction meter connections and terminations of the connections in the permissive area, such that five or more such iterations in a fiscal year will trigger the requirement to remit a meter connection fee to Creek-2. Glenpool has established a new procedure that went into effect in the 2019-2020 audit period to track construction meters in the permissive area. After successful application for a construction meter, the contractor will meet a Glenpool public works foreman at the fire hydrant location who then verifies with the public works supervisor as to the classification of the location as either Permissive or Released. The utility department then creates a service order using a "job code" that will show the location designation of the construction meter. Once a construction meter is flagged in the permissive area, it will be tracked sufficiently to determine if 5 iterations as described above have occurred in a fiscal period at which time a meter connection fee will be remitted to Creek-2. We requested a report of the construction meter service orders during the Audit Period and reviewed for potential permissive activity, noting only one meter in the permissive area.

There were no new meters identified in the Permissive Area in the current audit period. Glenpool sent the required monthly reports for each month in the current Audit Period, remitting the monthly royalty fees for all meters.

We obtained a customer history file for all active Glenpool utility customers and compared the service addresses to the service addresses in the original baseline customer count file and the building permit files provided in the current and prior years.

Findings: We noted 2 notices sent by Glenpool during the year that were not found in the Creek records at the time of fieldwork. Evidence that the applications were sent was subsequently obtained from Glenpool.

Suggestions: Creek-2 management should assure that desk procedures are followed, and a complete file of all notices received from Glenpool are made available to the auditors at the time of fieldwork.

Findings: One property (16571 S. Broadway St) was identified as a new customer and the associated application indicated it was located in the "Permissive" area. The application was from Feb. 2022 and was associated with a building permit that had expired and been renewed in 2022. No meter fee or royalty was ever paid to Creek II for the property and our review confirmed that the property is actually located in the "Released" area, so no royalty or meter fee should have been paid. Creek II did not have this application in their files (see previous finding). Glenpool provided documentation that the original permit listed a location in the "Permissive" area, but the address was updated to one in the "Released" area. No documentation was provided that indicated the correction was ever provided to Creek II.

Suggestions: When an application is identified as "Permissive" Glenpool should establish a system to confirm Creek II has received the application. This could be performed by simply having Creek II provide a confirmation email that it has been received and they have reviewed the location and agree it is in the "Permissive" area.

2. We will obtain building permit records for all new construction within the Permissive Area during the Audit Period and compare such records to records maintained within Glenpool's utility billing system pertaining to the installation of new water meters at the physical addresses on the building permits to ensure that information regarding new meter installations reported to Creek-2 is timely and accurate.

We obtained a listing of building permits issued by Glenpool during the Audit Period and determined that there were 45 new properties. We compared these permits to the "Notice Concerning Applications" reports that were received by Creek-2.

Finding: We noted that out of 87 permits issued, 2 of the applications were not in the records provided to us by Creek-2. Glenpool provided documentation that the applications were sent to Creek II in a timely manner.

Suggestions: Creek-2 management should assure that desk procedures are followed, and a complete file of all notices received from Glenpool are made available to the auditors at the time of fieldwork.

3. We will examine Glenpool's records (including, but not limited to raw computer billing data, customer reports, software billing programs) to determine whether amounts paid to Creek-2 for Royalty Fees due on Active Water Connections in the Permissive Area during the Audit Period are correct. We will reconcile any differences noted and determine the correct amount due to Creek-2 during the Audit Period.

Finding: We noted no exceptions. Receipt of the fees was confirmed by a review of Creek-2's records.

4. We will obtain documentation of the CPI-U adjustments made to Meter Connection Fees and Royalty Fees paid by Glenpool to Creek-2 during the Audit Period and determine whether such adjustments were accurate and made in a timely manner.

The Agreement requires that the CPI-U adjustment shall be the percentage change of the year-end CPI-U from December 31 of the immediate past calendar year and the year-end CPI-U from December 31 of the second immediate past calendar year, as published by the Bureau of Labor Statistics annually. The CPI-U for December 2022 was 296.797. The CPI-U for December 2023 was 306.746 which is 9.949 index point change. This index point change is then divided by the earlier index of 296.797 for an adjustment of 3.35%, which is less than the maximum annual adjustment allowed.

After the CPI-U adjustment, the meter connection fee increased by $32.15 to $992.00 for connection less than 1" in diameter and by $48.23 to $1,487.99 for connections greater than or equal to 1" in diameter. The monthly royalty fee increased by $0.32 to $9.81 which was the rate paid by Glenpool from the February billing cycle forward.

Finding: The CPI-U adjustment was calculated and applied properly in the current year.

With Respect to Creek-2's Records

1. We will update our understanding of the policies, procedures, and methodologies used by Creek-2 to create, maintain, bill, and terminate Shared Utility Customers. Such understanding shall be documented by the Auditor in writing.

Shared Utility Customers receive water service from Creek-2 and wastewater sewer service from Glenpool. Because there is no separate mechanism for measuring wastewater usage without metering potable water, Glenpool has provided Creek-2 with its rate structure for calculating sewer service based on water usage. This is billed to the Shared Utility Customers by Creek-2 and remitted to the City on a monthly basis, whether or not billing is paid to Creek-2. During the Audit Period, Creek-2 billed 115 shared utility customers and remitted payment to Glenpool.

We reviewed the billing and collection records for all 115 active Shared Utility Customers. All Shared Utility Customers were billed a base charge of $14.00 which includes the first 1,000 gallons, and an additional $2.75 for each additional 1,000 gallons of water usage. The rates were confirmed by the City of Glenpool and were unchanged from the prior audit period. The Shared Utility Customers are noted in the Creek-2 utility billing system as “Secondary Status G” and service type “SwrGP”. Creek-2 reports total water consumption for each sewer tap and remits the total billed for all sewer charges to Glenpool by the 20th of the month, whether or not such billing has been collected by Creek-2.

Findings: We noted no exceptions.

2. We will obtain and compare records maintained by Glenpool pertaining to wastewater taps made or maintained at addresses served by Creek-2's domestic water and compare such records to Creek-2's billing records for Shared Utility Customers.

Glenpool provided a list of 83 customers with sewer connections established during the audit period. Of these, 30 were listed on the Creek-2 shared customer report. The remainder were either Glenpool water customers or had no sewer service yet.

Findings: We noted one customer had water service beginning during the audit period, however the sewer service was not being billed by Creek II and remitted to Glenpool. Upon identification of the error, Creek II billed the customer for 4 months of sewer charges on 8/1/24 and will remit the amounts due to Glenpool.

Recommendation: Creek II should maintain a list of water customers showing sewer service at the time application and periodically review the list to assure that sewer charges are billed timely and remitted to Glenpool. Glenpool should continue to maintain a list of new shared sewer locations and periodically share this list with Creek II and request an update on the status.

3. We will examine Creek-2's records (including but not limited to raw computer billing data, customer reports, software billing programs) regarding water consumption by Shared Utility Customers and calculate the amounts due Glenpool for wastewater collection services for those customers. The Auditor shall compare the calculation above to the actual amounts paid to Glenpool for the Audit Period and reconcile any differences noted.

We reviewed the billing and collection records for all 115 active Shared Utility Customers. The rates billed were consistent with the rate schedule provided by Glenpool. Creek-2 remits the total billed for all sewer charges to Glenpool by the 20th of each month. Glenpool confirmed receipt of all the payments.

Finding: We noted no exceptions.

Procedures Applicable to Creek-2 and Glenpool

1. We will apply the following agreed-upon procedures, as specified in the Agreement provided that we may implement the Audit Sampling standards set forth in AU Section 350, Audit Sampling, implementing Statements on Auditing Standards No. 39, 43, 45 and 111, promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants, as such AU 350 may be amended or superseded.

Finding: Sampling Standards as set forth in AICPA AU Section 350, Audit Sampling were followed as indicated in the descriptions of procedures performed above.

2. We will perform any other procedures we deem reasonable and necessary to ensure that the purpose and intent of the Agreement has been met by both Creek-2 and Glenpool.

We obtained a customer listing from the City of Glenpool's Utility Billing Department and cross-checked the service addresses with a listing that included the addresses of the Glenpool Baseline Customer Count and the relevant building permit lists obtained in the audit procedures for the period ended June 30 2016, and years ended June 30, 2017-2024. This list has been updated to include any previously omitted addresses.

Finding: Based on the agreed-upon procedures performed, we find that the purpose and intent of the Agreement has been substantially met by both Creek-2 and Glenpool for the Audit Period.

3. The above agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA") and the Government Accountability Office ("GAO").

Finding: The procedures described above were conducted in accordance with attestation standards established by the AICPA and GAO.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying review of transactions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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

Elfrink and Associates, PLLC

Elfrink and Associates, PLLC
September 9, 2024