



**NOTICE
GLENPOOL INDUSTRIAL AUTHORITY
REGULAR MEETING**

A Regular Session of the Glenpool Industrial Authority will be held at 6:00 p.m. immediately following the Glenpool Utility Service Authority meeting on June 5, 2023, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

NOTE: The Glenpool Industrial Authority 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)

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The GIA Board 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: Wknight@cityofglenpool.com **PRIOR TO 6:00 PM, JUNE 5, 2023.**

AGENDA

Page

- A) **Call to Order - Joyce G. Calvert, Chair**
- B) **Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Joyce G. Calvert, Chair**
- C) **Trustee Comments**
- D) **Public Comments**
- E) **Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GIA Board to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)**

- 1) Minutes from May 1, 2023, and May 15, 2023 meetings.

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[GIA - 01 May 2023 - Minutes - Html](#)

[GIA - 15 May 2023 - Minutes - Html](#)

- | | | |
|----|--|---------|
| 2) | Engagement Letter from Hinkle & Company, CPA to conduct the fiscal year ending June 30, 2023 Annual Audit. | 9 - 18 |
| | Hinkle & Company Eng Ltr - Audit | |
| 3) | Engagement Letter from Crawford & Associates, P.C. to prepare the financial statements for fiscal year ending June 30, 2023. | 19 - 24 |
| | Crawford Assoc. Eng Ltr - Fin Stmt Prep | |
| 4) | Engagement Letter from Crawford & Associates, P.C. to perform monthly financial accounting for Fiscal Year 2023-2024. | 25 - 28 |
| | Crawford Assoc. Eng Ltr - Accounting services | |
| 5) | FY23-24 Property, General Liability and Workers Compensation insurance renewals from Oklahoma Municipal Assurance Group. | 29 - 32 |
| | OMAG Insurance Renewals | |

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

G) **Scheduled Business**

- | | |
|----|--|
| 1) | Discussion and possible action to ratify, or refuse to ratify, action taken by the Glenpool City Council to adopt Resolution No. 2023006, as it pertains to the Fiscal Year 2023-2024 Annual Budget of the Glenpool Industrial Authority.
(David Tillotson, City Manager) |
|----|--|

H) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on June 2, 2023, by 11:30 am.

Signed: Wendy Knight

Secretary



MINUTES
GIA Meeting
Monday, May 1, 2023 Council Chambers 6:00 PM

TRUSTEES PRESENT: Joyce Calvert
Brandon Kearns
Tim Fox
Chris Brobst
Jacqueline Triplett-Lund

STAFF PRESENT: David Tillotson
Susan White
Wendy Knight
Sarah Cage
Gerald Gilbert
Jesse Hale
Madi Plett
Jeremy Plane

- A) Call to Order - Joyce G. Calvert, Chair**
Chair Calvert called the meeting to order at 6:33 p.m.
- B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Joyce G. Calvert, Chair**
Wendy Knight called the roll, Chair Calvert declared a quorum present.
Scott Major, District Attorney, was also in attendance.
- C) Trustee Comments**
There were no Trustee comments.
- D) Public Comments**
There were no public comments.
- E) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GIA Board to be routine and will be enacted by one motion. Any**

Trustee may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)

- 1) Minutes from April 3, 2023, and April 17, 2023 meetings.

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

To approve the Consent Agenda.

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

CARRIED.

[GIA - 03 Apr 2023 - Minutes - Html](#)

[GIA - 17 Apr 2023 - Minutes - Html](#)

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

G) Scheduled Business

- 1) Discussion and possible action to elect Chair, tabled from April 17, 2023 meeting.
(Joyce G. Calvert, Chair)

Moved by Brandon Kearns, seconded by Chris Brobst

To nominate Joyce Calvert as Chair.

	For	Against	Abstained	Absent
Joyce Calvert	x			
Brandon Kearns	x			
Tim Fox		x		
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
	4	1	0	0

CARRIED.

- 2) Discussion and possible action to elect Vice-Chair, tabled from April 17, 2023 meeting.
(Chair)

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To nominate Brandon Kearns as Vice-Chair.

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

CARRIED.

- 3) Discussion and possible action to approve, deny or amend the quote from Emergency Power Systems Inc., in the amount of \$38,582.42 for a new Kohler generator for the EMS building, to be funded from GL account number: 30-6-12-6333, Capital Purchases.
(Jesse Hale, Public Works Director)

Mr. Hale presented and recommended Board approval of the quote from Emergency Power Systems Inc., in the amount of \$38,582.42 for a new Kohler generator for the EMS building, to be funded from GL account number: 30-6-12-6333, Capital Purchases. Upon recommendation of several generator companies, a move from an air-cooled unit (current) to a water-cooled unit is appropriate for a building of this size and importance. It will run cooler, smoother, and quieter than its predecessor. The minimum water-cooled unit is 25kw. This increase in wattage gives more available power during outages for future build out at this facility.

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

To approve the quote from Emergency Power Systems Inc., in the amount of \$38,582.42 for a new Kohler generator for the EMS building, to be funded from GL account number: 30-6-12-6333, Capital Purchases.

	For	Against	Abstained	Absent
Joyce Calvert	x			
Brandon Kearns	x			

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

CARRIED.

[2023-05-01 GIA Purchase - Generator c quotes](#)

- 4) Discussion and possible action to approve, deny or amend Budget Amendment GIA-01, for Fiscal Year 2022-2023, to replace the generator at the EMS Building.
(David Tillotson, City Manager)

Mr. Tillotson presented and recommended Board approval of Budget Amendment GIA-01, for Fiscal Year 2022-2023, to replace the generator at the EMS Building.

Moved by Tim Fox, seconded by Chris Brobst

To approve Budget Amendment GIA-01, for Fiscal Year 2022-2023, to replace the generator at the EMS Building.

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

CARRIED.

[Budget Amendment.GIA01.FYE23](#)

H) Adjournment

Chair Calvert declared the meeting adjourned at 6:39 p.m.



MINUTES
GIA Special Meeting
Monday, May 15, 2023 Council Chambers 6:00 PM

TRUSTEES PRESENT: Joyce Calvert
Brandon Kearns
Tim Fox
Jacqueline Triplett-Lund

TRUSTEES ABSENT: Chris Brobst

STAFF PRESENT: David Tillotson
Susan White
Wendy Knight
Sarah Cage
Jeremy Plane

- A) Call to Order - Joyce G. Calvert, Chair**
Chair Calvert called the meeting to order at 7:46 p.m.
- B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Joyce G. Calvert, Chair**
Wendy Knight called the roll, Chair Calvert declared a quorum present.
- C) Trustee Comments**
There were no Trustee comments.
- D) Public Comments**
There were no public comments.
- E) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GIA Board to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)**
- 1) Renewal of the employee benefits package for Fiscal Year 2023-2024.
[Staff Report - Benefits Renewal](#)

- 2) Accept and file CY2022 Annual report for TIF District #1, 75 Business Park Increment District and TIF District #2, Brookover Corner Increment District.
[Annual TIF Reports](#)
- 3) Approve Budget Amendment GIA02 for FY22-23 increasing conference center revenue and maintenance and operation expenses.

Moved by Jacqueline Triplett-Lund, seconded by Brandon Kearns

To approve the Consent Agenda.

	For	Against	Abstained	Absent
Joyce Calvert	x			
Brandon Kearns	x			
Tim Fox	x			
Chris Brobst				x
Jacqueline Triplett-Lund	x			
	4	0	0	1

CARRIED.

[Staff Report - Budget Amendment.GIA02.FYE23](#)

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

G) Scheduled Business

- 1) Presentation and discussion of FY23-24 annual budget. No action will be taken.
(David Tillotson, City Manager)

Mr. Tillotson presented a draft of the FY23-24 annual budget. No action was taken.

H) Adjournment

Chair Calvert declared the meeting adjourned at 7:47 p.m.



STAFF REPORT

To: Honorable Mayor and City Council

From: Susan White, Asst. City Manager

Date: June 5, 2023

Re: Audit Engagement for FYE June 30, 2023, with Hinkle & Company

Background:

The City has engaged Hinkle & Company for the past two years to conduct the Financial and Compliance audit. Staff is pleased with the quality of their work and professionalism.

Attached is their Engagement Letter for the purpose of providing audit services for FYE June 30, 2023, at an estimated cost of \$28,500.

Staff Recommendation:

Staff recommends Council approval to engage Hinkle & Company at an estimated cost of \$28,500.

Attachments:

Hinkle & Company Engagement Letter

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641

Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;

Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4

City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight

www.glenpoolonline.com



May 16, 2023

City of Glenpool
Sarah N. Cage, City Comptroller
12205 South Yukon Avenue
Glenpool, Oklahoma 74033

The following represents our understanding of the services we will provide City of Glenpool (The City).

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Glenpool, as of June 30, 2023 and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedule for the General Fund, schedules of the City's proportionate share of the net pension liability and the City's contributions, be presented to supplement the City of Glenpool basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

5028 E. 101st Street

Tulsa, OK 74137

TEL: 918.492.3388

FAX: 918.492.4443

www.hinklecpas.com

The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis
- Schedule of the City's proportionate share of the net pension liability and Other Post-employment Benefits
- Schedule of the City's contributions
- Budgetary Comparison Schedule
- Notes to the Budgetary Comparison Schedule

Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.



Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that [management] expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;



- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the Mayor and City Council of the City of Glenpool. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed



Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Kirk Vanderslice is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. *We will work with your staff to schedule the audit to meet the City's needs.*

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$28,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.



The audit documentation for this engagement is the property of Hinkle & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Mayor and Audit Committee, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.



In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hill & Company, PC

This letter correctly sets forth our understanding of the City of Glenpool.

Mayor Joyce Calvert
City of Glenpool

Date





Report on the Firm's System of Quality Control

April 29, 2020

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the firm) in effect for the year ended September 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Hinkle & Company, PC in effect for the year ended September 30, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Hinkle & Company, PC has received a peer review rating of pass.

A handwritten signature in black ink that reads "HBC CPAs & Advisors". The signature is written in a cursive, flowing style.

HBC CPAs & Advisors
Oklahoma City, Oklahoma



STAFF REPORT

To: Honorable Mayor and City Council

From: Susan White, Asst. City Manager

Date: June 5, 2023

Re: Annual Financial Statements for FYE June 30, 2023

Background:

The City requested a proposal from Crawford & Associates to prepare the financial statements for the fiscal year ending June 30, 2023.

Attached is their Engagement Letter for preparation of the annual financial statements and scope of work. The estimated cost to complete the financial statements is \$37,000.

Staff Recommendation:

Staff recommends Council approval to engage Crawford & Associates for the preparation of the annual financial statements for the fiscal year ending June 30, 2023, at approximately \$37,000.

Attachments:

Crawford & Associates Engagement Letter

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641

Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;

Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4

City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight

www.glenpoolonline.com



April 14, 2023

Ms. Susan White, Assistant City Manager
City of Glenpool
12205 S. Yukon Ave.
Glenpool, OK 74033

Dear Ms. White:

Crawford & Associates, P.C. is pleased that the City of Glenpool (the City) continues to express its confidence in our firm and our state and local government expertise. We look forward to a successful relationship as an integral financial management resource to the City of Glenpool management and governing body.

We are prepared to provide a full range of accounting and consulting services to the City of Glenpool contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

Scope of Services

The scope of professional services that are available and can be provided to the City of Glenpool are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

Scope of Available Services

- Preparation of Annual Financial Statements
- General Accounting and Advisory Assistance
- Budget Preparation and Amendment Assistance
- Capital Asset Records and Accounting Assistance
- Information Technology System Assistance
- Internal Control Policies and Procedures Assistance
- Labor Relations Consulting
- Laws and Regulations Compliance Assistance
- Investigation of Allegations or Concerns
- Tax and Other Regulatory Report Assistance

Initial Services Requested

- Preparation of Annual Financial Statements for the fiscal year ended June 30, 2023

Services Related to the Preparation of Annual Financial Statements

You have requested that we prepare the annual financial statements of the financial reporting entity of the City of Glenpool, Oklahoma as of and for the year ended June 30, 2023. Such financial statements will include:

- a. Basic Financial Statements, including notes to the financial statements
- b. Required Supplementary Information
- c. Supplementary Information (to the extent management elects to include)
- d. Other Information (to the extent management elects to include)

Crawford & Associates' Responsibilities

The objective of our engagement is to prepare the annual financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARSS:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b. The prevention and detection of fraud
- c. To ensure that the entity complies with the laws and regulations applicable to its activities
- d. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements

e. To provide us with:

- i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
- ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
- iii. Unrestricted access to persons within the City of Glenpool, Oklahoma, of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Requested and Available Services

In conjunction with the other requested and available services (other than the preparation of the annual financial statements) as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that most if not all of these other services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but will report or otherwise communicate to management any recommendations, it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

Access to Working Papers and Reports

Any working papers prepared by Crawford & Associates in connection with performing the compilation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

Fees and Costs

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President \$265
- Shareholders \$180
- Senior Managers \$160
- Managers \$140
- Senior Professional Staff \$120
- Professional Staff \$80
- Clerical Staff \$50

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the fees for the services anticipated at this time, as defined in the Scope of Services section of this letter, will approximate \$37,000, unless the City requests additional services outside the scope of this agreement, or substantial changes are made to the City's reporting entity or annual activity, or turnover of key staff at the City occurs, at which we will approach management and possibly the governing body at that time about possible adjustments to our fee range. In the event we complete FY 2023 prior to the end of FY 2024, we may begin interim preparations in the spring of 2024 to facilitate a more timely issuance of FY 2024's financial statements.

The term of this engagement is a period from July 1, 2023 through the June 30, 2024. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

Acceptance

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to continuing our professional relationship with the City of Glenpool.

Respectfully submitted and agreed to by,



Frank Crawford
Crawford and Associates, P.C.

Accepted and agreed to for the City of Glenpool:

By: _____

Title: _____

Date: _____



STAFF REPORT

To: Honorable Mayor and City Council

From: Susan White, Asst. City Manager

Date: June 5, 2023

Re: Accounting Services

Background:

Crawford & Associates have provided excellent accounting services and staff recommends continuing their services for FY 2024 to maintain the financial records until the time a new Finance Director is in place.

Attached is their Engagement Letter for the purpose of providing accounting services on a monthly basis at approximately \$5,000 per month.

Staff Recommendation:

Staff recommends Council approval to engage Crawford & Associates for monthly accounting services, at an approximate cost of \$5,000 a month.

Attachments:

Crawford & Associates Engagement Letter

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641

Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;

Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4

City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight

www.glenpoolonline.com



April 14, 2023

Ms. Susan White, Assistant City Manager
City of Glenpool
12205 S. Yukon Ave.
Glenpool, OK 74033

Dear Ms. White:

Crawford & Associates, P.C. is pleased that the City of Glenpool (the City) continues to express its confidence in our firm and our state and local government expertise. We look forward to a continued successful relationship as an integral financial management resource to the City of Glenpool management and governing body.

We are prepared to provide a full range of accounting and consulting services to the City of Glenpool contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

Scope of Services

The scope of professional services that are available and can be provided to the City of Glenpool are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

Scope of Available Services

- Preparation of Annual Financial Statements
- General Accounting and Advisory Assistance
- Budget Preparation and Amendment Assistance
- Capital Asset Records and Accounting Assistance
- Information Technology System Assistance
- Internal Control Policies and Procedures Assistance
- Labor Relations Consulting
- Laws and Regulations Compliance Assistance
- Investigation of Allegations or Concerns
- Tax and Other Regulatory Report Assistance

Initial Services Requested

General Accounting, Balancing and Advisory Services for internal accounting records, month-to-month, as requested by City Management

Requested and Available Services

In conjunction with the requested and available services as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that all of these services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but will report or otherwise communicate to management any recommendations it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

Access to Working Papers and Reports

Any working papers prepared by Crawford & Associates in connection with performing the compilation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

Fees and Costs

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President \$265
- Shareholders \$180
- Senior Managers \$160
- Managers \$140
- Senior Professional Staff \$120
- Professional Staff \$80
- Clerical Staff \$50

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing

estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the fees for the services anticipated at this time, as defined in the Scope of Services section of this letter, will approximate \$5,000 per month.

The term of this engagement is for services to be provided monthly, beginning July 1, 2023 and continuing monthly through June 30, 2024, unless City Management decides at their discretion to cease the monthly assistance with a one week notice prior to the first day of the subsequent month. Otherwise, the monthly contract will renew on the first of each month, up through the month of June 2024. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

Acceptance

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to continuing our professional relationship with the City of Glenpool.

Respectfully submitted and agreed to by,



Frank Crawford
Crawford and Associates, P.C.

Accepted and agreed to for the City of Glenpool:

By: _____

Title: _____

Date: _____



Date: June 5, 2023

To: Honorable Mayor and Council/ Chair and Trustees

From: Wendy Knight, City Clerk

Re: Renewal of Property, General Liability, and Workers Compensation Insurance for FY 23-24

Background:

The current policies for Property, General Liability, and Workers Compensation insurance expires at midnight on June 30, 2023. Oklahoma Municipal Assurance Group (OMAG) is asking renewal for the following:

Plan	FY23-24 Renewal	FY22-23 Premium	% Change	Comments
Municipal Property Protection	\$113,711.	\$103,170.	10%	*Standard rate increase
Municipal Liability Protection	\$96,122.	\$92,262.	4%	*Standard rate increase + expenditures from State Auditor website, updated every 2-4 years
Worker's Compensation	\$223,151.	\$248,924.	- 10%	**DECREASE

* Standard rate increase due to loss trends and general market conditions

Staff Recommendation:

Staff recommends renewal of all OMAG insurance policies for FY2023-2024

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641

Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;

Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4

City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight

www.glenpoolonline.com



3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/10/2023

INVOICE

Mail To: City of Glenpool 12205 S. Yukon Ave. Glenpool, Oklahoma 74033	Insured: City of Glenpool Policy No.: PRO140044407 Policy Type: Property Effective Date: 7/1/2023 Expiration Date: 7/1/2024
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Inst. No.	Date	Transaction Type	Amount	Running Total
1	7/1/2023	Renewal	\$28,427.75	\$28,427.75
Total Policy Balance Before Payment: \$113,711.00			Current Amount Due	\$28,427.75
			Payment Due By	7/1/2023

**Thank you for your business. If you have questions about your account,
please call 1-800-234-9461 or 405-657-1400.**

If not paid within 45 days of due date, policy will be cancelled.

If you are interested in being able to make this payment via ACH, please contact Matt Jacobson at (405) 657-1429.

Detach along the perforation above. Keep top portion for your records. Return bottom portion with your remittance.

Policy No.: PRO140044407 Insured: City of Glenpool	Amount Due: \$28,427.75 Payment Due By: 7/1/2023
---	---

PLEASE REMIT PAYMENT TO:

OMAG
P.O. Box 3091
Edmond, OK 73083



3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/10/2023

INVOICE

Mail To: City of Glenpool 12205 S. Yukon Ave. Glenpool, Oklahoma 74033	Insured: City of Glenpool Policy No.: GLA140047307 Policy Type: General Liability/Auto Effective Date: 7/1/2023 Expiration Date: 7/1/2024
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Inst. No.	Date	Transaction Type	Amount	Running Total
1	7/1/2023	Renewal	\$24,030.50	\$24,030.50
Total Policy Balance Before Payment: \$96,122.00			Current Amount Due	\$24,030.50
			Payment Due By	7/1/2023

**Thank you for your business. If you have questions about your account,
please call 1-800-234-9461 or 405-657-1400.**

If not paid within 45 days of due date, policy will be cancelled.

If you are interested in being able to make this payment via ACH, please contact Matt Jacobson at (405) 657-1429.

Detach along the perforation above. Keep top portion for your records. Return bottom portion with your remittance.

Policy No.: GLA140047307 Insured: City of Glenpool	Amount Due: \$24,030.50 Payment Due By: 7/1/2023
---	---

PLEASE REMIT PAYMENT TO:

OMAG
P.O. Box 3091
Edmond, OK 73083



3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/30/2023

INVOICE-Workers' Compensation Standard Plan

Mail To: Glenpool 12205 S. Yukon Ave. Glenpool, OK 74033	Insured: City of Glenpool Policy No.: WCV140012407 Effective Date: 7/1/2023 Expiration Date: 7/1/2024
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Inst. No.	Date	Transaction Type	Amount
1	7/1/2023	Renewal	\$55,787.75

Standard Plan Premium: 201,218.00 OMAG Admin. Fee: 21,933.00 Total Premium: 223,151.00 Total Policy Balance Before Payment: \$223,151.00	Current Amount Due: \$55,787.75 Payment Due By: 7/1/2023
--	---

**Thank you for your business. If you have questions about your account, please
call 1-800-234-9461 or 405-657-1400.**

Detach along the perforation below. Keep top portion for your records.

Return bottom portion with your remittance.

Policy Number: WCV140012407 Insured Name: City of Glenpool Invoice Number: 14555	Amount Due: \$55,787.75 Payment Due By: 7/1/2023
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PLEASE REMIT PAYMENT TO:
OMAG
P. O. Box 3091
Edmond, OK 73083