



**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, September 2, 2025, 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=QzdFVjA1b0lKa1lSUFIKbUNrUUxtdz09>

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 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: lasmith@cityofglenpool.com **PRIOR TO 6:00 PM, SEPTEMBER 2, 2025.**

AGENDA

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- A) **Call to Order - Joyce G. Calvert, Chair**
- B) **Roll Call, Declaration of Quorum – Lesli Smith, 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) To approve the minutes from the August 4, 2025, meeting. 3 - 4
[GIA - 04 Aug 2025 - Minutes - Pdf](#)

2) To approve the annual TIF District reports and authorize the City Manager and Finance Director to submit the reports. 5 - 9
[Approval and Submission of Annual TIF District Reports - FY24-25](#)
[FY 2024-2025 TIF 1 Annual Report](#)
[FY 2024-2025 TIF 2 Annual Report](#)

3) To approve the Engagement Letter from Hinkle & Company, PC to conduct the fiscal year ending June 30, 2025, annual audit and federal single audit. 10 - 21
[FY 2024-2025 Audit Engagement Letter Staff Report 08-18-25](#)
[Audit Engagement Letter \(including Single Audit\) - Hinkle and Company \(Signed\)](#)

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

G) **Scheduled Business**

1) Discussion and possible action to approve, amend, or deny the 2025-2026 Agreement between the Glenpool Chamber of Commerce, the Glenpool Industrial Authority, and the City. 22 - 26
(Joe Wuest, Chief Operating Officer)
[Staff Report Chamber of Commerce COG GIA 2025-2026 Agreement](#)
[COG GIA CHAMBER AGREEMENT FY25-26](#)

2) Discussion and possible action to approve, amend, or deny the Temporary Staffing Agreement between the Glenpool Chamber of Commerce and the Glenpool Industrial Authority. 27 - 29
(Joe Wuest, Chief Operating Officer)
[Temporary Staffing Agreement Glenpool Chamber GIA Interim 09022025](#)

H) **Adjournment**

This notice and agenda were posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on August 29, 2025, at 11:30am.

Signed: Lesli Smith

Clerk



MINUTES
GIA Meeting
Monday, August 4, 2025 Council Chambers 6:00 PM

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

TRUSTEES ABSENT:

STAFF PRESENT: David Tillotson
Lesli Smith
Lea Ann Reed
Joe Wuest

STAFF ABSENT:

- A) **Call to Order - Joyce G. Calvert, Chair**
Chair Calvert called the meeting to order at 6:32 p.m.
- B) **Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**
Lesli Smith called the roll; Chair Calvert declared a quorum present. Eric Wade Attorney, of Rosenstein, Fist & Ringold, were 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) To approve the minutes from the July 7, 2025, meeting.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To approve the consent agenda.

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

CARRIED.

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

No items removed from the consent agenda.

G) Scheduled Business

No items on the Scheduled Business section. No discussions or votes taken.

H) Adjournment

The meeting was adjourned at 6:33 p.m.



To: Honorable Chair & Trustees, Glenpool Industrial Authority

From: Joshua Brannon, Finance Director

Date: September 2, 2025

Re: Approval and Submission of Annual TIF District Reports

Background:

State law requires an annual report for Tax Increment Financing (TIF) Districts be submitted to the Oklahoma Department of Commerce and to the chief executive officer of each taxing entity that levies ad valorem taxes on property in an increment district following the conclusion of each fiscal year. The attached TIF annual reports have been prepared in accordance with the requirements set forth in 62 O.S., Section 860 and 62 O.S., Section 867.

Staff Recommendation:

Staff recommends approval of the attached TIF annual reports and authorization of City Manager David Tillotson and Finance Director Josh Brannon to submit the annual reports to the applicable entities.

Attachments:

FY 2024-2025 TIF 1 Annual Report

FY 2024-2025 TIF 2 Annual Report

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

Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4

Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large

David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk

www.glenpoolonline.com

GLENPOOL INDUSTRIAL AUTHORITY
12205 SOUTH YUKON AVE, GLENPOOL, OK 74033

INCREMENT DISTRICT NUMBER 1 OF THE CITY OF GLENPOOL
"75 BUSINESS PARK INCREMENT DISTRICT"
ANNUAL REPORT

Reporting Period: July 1, 2024 - June 30, 2025

Amount and Source of Revenue	Budget	Collected this Reporting Period	Collected to Date	Difference
1. Sales Tax (2/3 of \$.03 General Fund tax increment)	\$ -	\$ 39,108	\$ 219,073	\$ -
2. Ad Valorem (50% of increment)	\$ -	\$ 173,200	\$ 639,602	\$ -
TOTAL REVENUE	\$ 5,250,000	\$ 212,308	\$ 858,675	\$ 4,391,325

Qualified Project Costs (QPC)	Budget	Expenses Submitted this Reporting Period	Expenses Submitted to Date	Balance
1. Infrastructure	\$ 3,399,512	\$ -	\$ 3,186,959	\$ 212,553
2. Highway improvements/adjustments	\$ 660,075	\$ -	\$ 63,313	\$ 596,762
3. Professional Fees	\$ 600,000	\$ -	\$ 868,300	\$ (268,300)
4. Landscaping	\$ 140,320	\$ -	\$ -	\$ 140,320
5. Legal Fees re: Establishment of TIF	\$ 30,000	\$ -	\$ -	\$ 30,000
6. Administrative Fees - Glenpool Industrial Authority	\$ 100,000	\$ 10,000	\$ 70,000	\$ 30,000
7. Financing Costs/Interest Costs	\$ 320,093	\$ -	\$ 1,001,428	\$ (681,335)
TOTAL EXPENDITURES	\$ 5,250,000	\$ 10,000	\$ 5,190,000	\$ 60,000

Reimbursement of QPC	Budget	Paid this Period	Paid to Date	Balance Remaining
1. Developer (Ford Development)	\$ 5,120,000	\$ 230,838	\$ 778,042	\$ 4,341,958
2. Glenpool Industrial Authority	\$ 130,000	\$ 10,000	\$ 70,000	\$ 60,000
TOTAL REIMBURSEMENTS PAID	\$ 5,250,000	\$ 240,838	\$ 848,042	\$ 4,401,958

Increment District Appraised Value		
2024	Estimated Full Market Valuation	\$ 3,094,823
2017	Base Valuation (Less)	\$ 3,016
2024	Increment Assessed Valuation	\$ 3,091,807
	Tax Rate Per 1000 Assessed	\$ 117.02
	Increment Assessed Valuation Multiplied by Rate	\$ 361,803,255
	Divided by 1000	1000
	Total Increment Tax Produced	\$ 361,803
Total Apportioned Revenue to Taxing Jurisdictions (50%)		\$ 180,902

	<u>Millage Rate</u>		
Glenpool ISD #13	117.07	\$	132,397
Tulsa Technology Center Vo Tech #18	13.33	\$	15,075
Tulsa County	11.36	\$	12,847
Tulsa Community College	7.21	\$	8,154
Glenpool EMSA	3.09	\$	3,495
City/County Health	2.58	\$	2,918
Tulsa City/County Library	<u>5.32</u>	<u>\$</u>	<u>6,016</u>
Total Millage	159.96	\$	180,902

Total Apportioned Revenue to Tax Increment Fund	\$	180,901
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Additional Information

Amount of principal and interest due on outstanding bond indebtedness : N/A

Person currently in charge of the implementation of the plan : David Tillotson, City Manager - City of Glenpool / Glenpool Industrial Authority

Persons who have disclosed an interest pursuant to Section 857 of this title and the interest disclosed : N/A

As the City Manager of the Glenpool Industrial Authority, I'm providing the following report in connection with Sections 860 and 867 of the Local Development Act.



 City Manager

8/26/25
 Date

**GLENPOOL INDUSTRIAL AUTHORITY
12205 SOUTH YUKON AVE, GLENPOOL, OK 74033**

**INCREMENT DISTRICT NUMBER 2 OF THE CITY OF GLENPOOL
"BROOKOVER CORNER INCREMENT DISTRICT"
ANNUAL REPORT**

Reporting Period: July 1, 2024 - June 30, 2025

Amount and Source of Revenue	Budget	Collected this Reporting Period	Collected to Date	Difference
1. Sales Tax (50% of \$.03 General Fund tax increment)	\$	178,276	\$ 687,984	\$
2. Ad Valorem (50% of increment)	\$	100,519	\$ 345,023	\$
TOTAL REVENUE	\$ 3,250,000	\$ 278,795	\$ 1,033,007	\$ 2,216,993

Qualified Project Costs (QPC)	Budget	Expenses Submitted this Reporting Period	Expenses Submitted to Date	Balance
1. Engineering Cost Estimate	\$ 1,847,160	\$ -	\$ 2,030,766	\$ (183,606)
2. Permitting	\$ 40,000	\$ -	\$ 8,069	\$ 31,931
3. Shared Expenses of Broadway/Hwy 67	\$ 250,000	\$ -	\$ 4,299	\$ 245,701
4. Engineering/Surveying Fees	\$ 250,000	\$ -	\$ 262,875	\$ (12,875)
5. Landscaping/Signage	\$ 150,000	\$ -	\$ 122,503	\$ 27,497
6. Legal Fees re: Establishment of TIF	\$ 40,000	\$ -	\$ 30,000	\$ 10,000
7. Administrative Fees - Glenpool Industrial Authority	\$ 100,000	\$ 10,000	\$ 70,000	\$ 30,000
8. Financing Costs/Interest Costs	\$ 572,840	\$ -	\$ 449,396	\$ 123,444
TOTAL EXPENDITURES	\$ 3,250,000	\$ 10,000	\$ 2,977,908	\$ 272,092

Reimbursement of QPC	Budget	Paid this Period	Paid to Date	Balance Remaining
1. MOAB Development	\$ 3,150,000	\$ 248,382	\$ 896,600	\$ 2,253,400
2. Glenpool Industrial Authority	\$ 100,000	\$ 10,000	\$ 70,000	\$ 30,000
TOTAL REIMBURSEMENTS PAID	\$ 3,250,000	\$ 258,382	\$ 966,600	\$ 2,283,400

Increment District Appraised Value		
2024	Estimated Full Market Valuation	\$ 1,966,527
2018	Base Valuation (Less)	<u>\$ 291,500</u>
2024	Increment Assessed Valuation	\$ 1,675,027
	Tax Rate Per 1000 Assessed	<u>117.02</u>
	Increment Assessed Valuation Multiplied by Rate	\$ 196,011,660
	Divided by 1000	<u>196,011.66</u>
	Total Increment Tax Produced	\$ 196,012
Total Apportioned Revenue to Taxing Jurisdictions (50%)		\$ 98,006

	Millage Rate		
Glenpool ISD #13	117.07	\$	71,728
Tulsa Technology Center Vo Tech #18	13.33	\$	8,167
Tulsa County	11.36	\$	6,960
Tulsa Community College	7.21	\$	4,417
Glenpool EMSA	3.09	\$	1,893
City/County Health	2.58	\$	1,581
Tulsa City/County Library	<u>5.32</u>	<u>\$</u>	<u>3,260</u>
Total Millage	159.96	\$	98,006

Total Apportioned Revenue to Tax Increment Fund	\$	98,006
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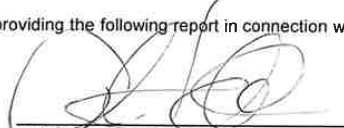
Additional Information

Amount of principal and interest due on outstanding bond indebtedness : N/A

Person currently in charge of the implementation of the plan : David Tillotson, City Manager - City of Glenpool / Glenpool Industrial Authority

Persons who have disclosed an interest required pursuant to Section 857 of this title and the interest disclosed : N/A

As the City Manager of the Glenpool Industrial Authority, I'm providing the following report in connection with Sections 860 and 867 of the Local Development Act.



 City Manager

8/26/25

 Date



To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: August 18, 2025

Re: Audit Engagement for FYE June 30, 2025 with Hinkle & Company, PC

Background:

The City has engaged Hinkle & Company, PC for the past five years to conduct the Financial and Compliance audit. This summer the City issued a Request for Proposals for Financial Auditing Services. The request was sent to five firms, three of whom submitted proposals. Hinkle & Company again proposed the lowest cost and staff is pleased with the quality of their work and professionalism.

Attached is the Engagement Letter for the purpose of providing audit services for the fiscal year ending June 30, 2025, at an estimated cost of \$28,500, plus audit services for the federal single audit at an estimated cost of \$5,500, for a total cost of \$34,000.

Staff Recommendation:

Staff recommends Council approval to engage Hinkle & Company, PC at an estimated cost of \$34,000.

Attachments:

Hinkle & Company, PC Engagement Letter

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

Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4

Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large

David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk

www.glenpoolonline.com



**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

August 8, 2025

City of Glenpool
Josh Brannon, Finance Director
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, 2025 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

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, 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 the 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 or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

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

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 board of directors of the City. 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 over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.



Audit of Major Program Compliance

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS *and*, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.



Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;



11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
16. For adjusting the 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 financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. 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 compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

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



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

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the 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.

Fees and Timing

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 for the financial audit and an additional \$5,500 for the single audit. 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.

Other Matters

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.

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.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.



With respect to any nonattest services we perform, the City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

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





Finley & Cook, PLLC 
405-878-7300 
Finley-Cook.com 
1421 East 45th Street 
Shawnee, OK 74804

Report on the Firm's System of Quality Control

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs

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, 2022. 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 on 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits 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 Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs
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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hinkle & Company, PC in effect for the year ended September 30, 2022, 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 cursive script that reads "Finley & Cook, PLLC".

Shawnee, Oklahoma
August 30, 2023



Date: September 2, 2025

To: Honorable Mayor/Chairman and City Council/Trustees

From: Joe Wuest, Chief Operations Officer

Re: Discussion and possible action to approve, amend, or deny the 2025-2026 Agreement between the Glenpool Chamber of Commerce, the Glenpool Industrial Authority, and the City.

Background

The Chamber Contract for FY2025–2026 is submitted for your approval. The updated agreement includes an increase in annual compensation to the Chamber from \$32,000 to \$50,000, reflecting expanded responsibilities and continued partnership efforts. The additional \$18,000 is specifically allocated to support the Chamber’s provision of front desk services at City Hall, covering the hours of 7:30 a.m. to 5:30 p.m., Monday through Thursday, and 7:30 a.m. to 11:30 a.m. on Fridays. The \$5,000 contribution toward the Chamber’s BlackGold Days event remains unchanged. All other modifications to the agreement are minor in nature, consisting primarily of formatting and grammatical updates. No substantive changes have been made to the structure or intent of the agreement.

Recommendation

Staff recommends approval of the Agreement between the Glenpool Chamber of Commerce, the Glenpool Industrial Authority, and the City of Glenpool for FY2025–2026

Attached

2025-2026 Agreement

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

*Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4,
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
City Manager David Tillotson, Lea Ann Reed CAO, Joe Wuest COO, Lesli Smith City Clerk*
www.glenpoolonline.com

Glenpool Industrial Authority/ Glenpool Chamber of Commerce Agreement

This agreement (“Agreement”) is effective as of July 1, 2025, without regard to the date signed by either party; by and between the City of Glenpool, Oklahoma, a municipal corporation (the “City”); the Glenpool Industrial Authority, an Oklahoma public trust of which the City of Glenpool is beneficiary (“GIA”) and the Glenpool Chamber of Commerce, a not-for-profit corporation (“Chamber”).

I. GIA agrees to provide the following:

A. GIA will provide space consisting of two office spaces, a storage room, and a reception area on the first floor of the City Hall/Conference Center to be occupied by the Chamber for its exclusive use.

B. Based upon availability as determined by its discretion, GIA will provide use of meeting space for periodic use by Chamber with reasonable notice to, and to be coordinated with, Conference Center Director and at no cost to Chamber. Chamber will be responsible for closing and locking the facility in the event their meeting concludes after City Hall business hours unless alternate arrangements are made with Conference Center Manager.

C. GIA will provide the most appropriate meeting space, as determined by Conference Center Manager, for eleven monthly business luncheons hosted by the Chamber, with reasonable notice to GIA, at no cost to Chamber.

D. GIA will provide, at no cost to Chamber, use of conference center space for the annual banquet hosted by Chamber. Chamber shall be responsible for reserving said space at least six months in advance to avoid potential conflicts with other leases at Conference Center.

E. GIA or City will provide and pay for all electricity, natural gas and City of Glenpool or Glenpool Utility Services Authority-owned or -managed utilities for the spaces described in subsections A., B., C. and D.

F. City will provide Chamber four thousand one hundred and sixty-six dollars and sixty- six cents monthly (\$\$4,166.66 monthly; aggregate of \$50,000 annually) as compensation for Chamber services that are of community-wide benefit to City of Glenpool and enumerated in Section II of this Agreement.

G. GIA will provide personnel to supplement the front desk support otherwise provided by Chamber as required under Section II, for up to one day per week. Such supplemental support shall only be required when existing Chamber personnel are needed to assist with an event being sponsored or promoted under the requirements of Section II of this Agreement. Routine requests for support will be submitted to City Manager, or his designee, at least 48 hours in advance or risk that such personnel will not be available. GIA shall not be required to provide such supplemental support for more than 15 days during any fiscal year that this Agreement is in force.

H. GIA will support the economic development goals of the annual BlackGold Days event by contributing \$5,000 subject to such reasonable restrictions on its use as GIA or City deems appropriate; provided that Chamber, or its vendors, will be responsible for the cost of making arrangements for additional trash service and portable restrooms. Costs for electrical work, park improvements requested by Chamber for BlackGold Days and the cost of labor for City or GIA personnel provided to Chamber for the performance, with limitation, of maintenance, setup assistance and/or security will be negotiated annually by Chamber Director and City Manager. Neither City nor GIA will be obligated to any monetary commitment for this event beyond the \$5,000 contributed under this subsection H.

II. Chamber agrees to provide the following:

A. At any time Chamber personnel are the last to leave the premises, it will be that person's (those persons') responsibility to ensure the Premises are closed and secured. Specifically, it is the responsibility of Chamber to ensure Conference Center is closed and secured properly at the end of any event hosted by Chamber.

B. Chamber will be responsible to pay: (i) annual rent to GIA for specified office, storage and conference room space in the amount not to exceed one hundred dollars (\$100) annually for the term of this Agreement; (ii) its own phone and Internet services, and (iii) signage pre-approved by City of Glenpool or GIA staff.

C. Chamber shall assist with business retention and expansion (BR&E) efforts with businesses residing within the City of Glenpool land shall continue to serve as a local business advocate addressing the concerns of local businesses. As such, Chamber will:

a. Collaborate with City staff to develop and implement the annual Business Retention and Expansion (BR&E) plan, and work cooperatively to achieve its objectives and address related issues.

b. Will organize meetings as needed between City Manager, or his designee and business leaders to improve communications and address area of concern within the business community; and

c. Shall periodically report significant area of concern with the business community to City Manager, or his designee.

D. Chamber shall provide front desk support for City Hall/Conference Center 7:30AM to 5:30PM Monday through Thursday, and 7:30AM to 11:30 AM on Fridays. No such services shall be required on days that are official holidays of the City of Glenpool. As part of this responsibility, Chamber shall assist with the check-in and check-out of all guests visiting City Hall by greeting them at the front desk, directing them to the appropriate City department or staff member, and coordinating communication with City personnel to ensure timely notification of incoming guests. As provided by Section 1(G), Chamber shall notify City Manager, or designee,

at least 48 hours in advance of non-emergent situations where supplemental personnel are needed by Chamber to fulfill the requirements of this section. In emergency situations (i.e. unexpected absences), Chamber shall immediately notify City Manager, or designee, of the need for supplemental personnel.

E. Chamber will provide an Annual Activity Report, in a format agreed upon between the parties; to be submitted to Glenpool City Manager by the 10th day of June of each fiscal year this Agreement is in effect.

F. Chamber agrees to provide one scholarship on behalf of City of Glenpool to a Glenpool resident to attend Leadership Glenpool. City Manager and Chamber Director will jointly approve the scholarship recipient.

III. Term, Renewal and Termination

A. The term of this Agreement shall be one year, to be measured on a City of Glenpool fiscal year (July 1, 2025 – June 30, 2026) basis (“Term”), with any payments to the Chamber provided as consideration for services to GIA or City of Glenpool, but not issued as of the effective date of this Agreement, being payable retroactively to July 1, 2025.

B. Although GIA, City and Chamber, by appropriate action of their respective governing bodies, may opt to extend this Agreement or negotiate a new agreement upon expiration of the term set forth in subsection III. A., GIA, City and Chamber understand and acknowledge that neither City of Glenpool, GIA nor Chamber intend this Agreement as a representation, nor should it be read to represent, that either party has any obligation either to extend or replace this Agreement. Under no circumstance will this Agreement automatically renew.

C. Either party may terminate this Agreement by providing written 60 days notice to the other party, provided that either party may immediately terminate this Agreement upon the breach of a material term by the other.

IV. Force Majeure

Neither GIA, City nor Chamber shall be responsible or liable for failure to perform any obligation under this Agreement if such failure is caused by or is due to acts or regulations of public authorities, civil unrest, epidemic or outbreak of infectious disease, interruption or delay of transportation service, acts of God, or any cause beyond the control of such party.

V. Entire Agreement

It is understood that this Agreement is a complete understanding of all terms and conditions governed by this Agreement during the stated term, and that said terms and conditions cannot be altered in any manner other than by written agreement of both parties.

IN WITNESS WHEREOF, the parties hereto set their hands on this 2nd day of September 2025.

THE CITY OF GLENPOOL, OKLAHOMA

A Municipal Corporation

By: _____

Joyce G. Calvert, Mayor

THE GLENPOOL INDUSTRIAL AUTHORITY

An Oklahoma Trust Authority

By: _____

Joyce G. Calvert, Mayor

Attest:

_____ Lesli Smith, City Clerk/Trust Authority Secretary

Approved as to Form:

City Attorney/Trust Authority Attorney

GLENPOOL CHAMBER OF COMMERCE

By: _____

Name: _____

Title: _____



Date: September 2, 2025

To: Honorable Chair and Trustees

From: Joe Wuest, Chief Operations Officer

Re: Discussion and possible action to approve, amend, or deny Temporary Staffing Agreement between the Glenpool Chamber of Commerce and the Glenpool Industrial Authority.

Background

Due to the time required to find a new Executive Director, the Chamber Board has explored options to maintain smooth operations. The City proposed a Temporary Staffing Agreement in which Chad Coomer, Economic Development Manager, would serve as Interim Director, working a few hours weekly with Chamber staff and Board members.

After thorough discussions, the Chamber and City agreed on the arrangement. The City Council is now reviewing the proposal, which includes up to 10 hours per week of support at a rate of \$30/hour paid to GIA. The Chamber Board has approved the agreement and awaits the Council's final decision.

Chad has previously served on the Glenpool Chamber Board, worked within the local school district, and currently supports community businesses through his role in Economic Development. The position is not intended to serve as the public face of the Chamber and will not include authority over hiring, firing, or media responsibilities.

Recommendation

Staff recommend approval of the Temporary Staffing Agreement between the Glenpool Chamber of Commerce and the Glenpool Industrial Authority.

Attached

- Temporary Staffing Agreement

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

Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4

Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large

David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk

www.glenpoolonline.com

Temporary Staffing Agreement Between Glenpool Industrial Authority and the Glenpool Chamber of Commerce

This Temporary Staffing Agreement ("Agreement") is effective as of September 2, 2025, without regard to the date signed by either party; by the Glenpool Industrial Authority, an Oklahoma public trust of which the City of Glenpool is beneficiary ("GIA") and the Glenpool Chamber of Commerce, a not-for-profit corporation ("Chamber").

Section 1 – Purpose

The purpose of this Agreement is to outline the terms under which GIA will provide temporary staffing assistance to the Chamber. The designated staff member will serve in an interim capacity as the Interim Director of the Chamber to support internal operations and strategic initiatives as directed by the Chamber Board.

Section 2 – Scope of Services

GIA will assign a staff member to assist the Chamber for up to ten (10) hours per week. This individual will not have authority to hire or terminate Chamber personnel. The staff member will operate strictly within the parameters set forth by the Chamber Board in this agreement.

Section 3 – Responsibilities

The interim staff member will perform the following duties:

1. Conduct weekly meetings with Chamber staff to gather updates and provide direction.
2. Guide staff on weekly tasks and priorities.
3. Train staff on outreach strategies for unpaid memberships.
4. Assist in securing new partnerships and sponsorships.
5. Support planning and execution of Chamber events, including Black Gold Days, Black Gold Christmas, and monthly luncheons.
6. Provide financial oversight and help develop strategies to ensure solvency, including identifying funding gaps and potential revenue sources.

Section 4 – Compensation

The Chamber agrees to compensate the GIA at a rate of thirty dollars (\$30) per hour. This rate reflects the total cost of staff time, including salary and employer-paid FICA/Medicare contributions. Total hours shall not exceed ten (10) hours per week unless otherwise agreed upon in writing by both parties. GIA will bill on a monthly basis. Payment shall be due within thirty (30) days of the Chamber's receipt of an invoice.

Section 5 – Limitations

The interim staff member shall not:

1. Make hiring or termination decisions.
2. Handle media inquiries, public relations, or external communications on behalf of the Chamber.
3. Operate outside of the direction and parameters set by the Chamber Board.

Section 6 – Term and Termination

This Agreement shall remain in effect until a new full-time Chamber Director is hired and either party may terminate this Agreement by providing thirty (30) days written notice to the other party. Additionally, the Chamber may terminate this Agreement immediately upon written notice to the City in the event of a financial hardship that materially affects its ability to fulfill the obligations outlined herein. Such notice shall include a brief explanation of the financial concern prompting termination.

Section 7 – Force Majeure

Neither GIA nor Chamber shall be responsible or liable for failure to perform any obligation under this Agreement if such failure is caused by or is due to acts or regulations of public authorities, civil unrest, epidemic or outbreak of infectious disease, interruption or delay of transportation service, acts of God, or any cause beyond the control of such party.

Section 8 – Entire Agreement

It is understood that this Agreement is a complete understanding of all terms and conditions governed by this Agreement during the stated term, and that said terms and conditions cannot be altered in any manner other than by written agreement of both parties.

IN WITNESS WHEREOF, the parties hereto set their hands on this 2nd day of September 2025.

THE GLENPOOL INDUSTRIAL AUTHORITY,
An Oklahoma Trust Authority

By: _____
Joyce G. Calvert, Chairman

Attest:

Lesli Smith, City Clerk /Trust Authority Secretary

Approved as to form:

City Attorney/Trust Authority Attorney

THE GLENPOOL CHAMBER OF COMMERCE

By: _____

Name: _____

Title: _____