



**NOTICE
GLENPOOL UTILITY SERVICE AUTHORITY
REGULAR MEETING**

A Regular Session of the Glenpool Utility Service Authority will be held at 6:00 p.m. immediately following the Glenpool City Council Meeting on January 6, 2025, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

NOTE: The Glenpool Utility Service 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)

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Meeting ID: 897 5355 5435

Passcode: 974088

Find your local number: <https://us02web.zoom.us/j/89753555435?pwd=QzdFVjA1b0lKa1lSUFIKbUNrUUxtdz09>

The GUSA 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 JANUARY 6, 2025**.

AGENDA

Page

- A) **Call to Order - Joyce G. Calvert, Chair**
- B) **Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**
- C) **Management Report**
- D) **Trustee Comments**
- E) **Public Comments**
- F) **Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GUSA 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 the December 2, 2024, and Special December 19, 2024 meetings. 3 - 8
[GUSA - 02 Dec 2024 - Minutes - Pdf](#)
[GUSA Special Meeting - 19 Dec 2024 - Minutes - Pdf](#)

- 2) Approval of the updated Engagement Letter from Hinkle & Company, PC, 9 - 20
adding federally required single audit services to the scope of the FYE June 30,
2024, audit.
[FY 2023-2024 Audit Engagement Letter Staff Report 01-06-25](#)
[Audit Engagement Letter \(including Single Audit\)](#)

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

H) Scheduled Business

I) Adjournment

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on January 3, 2025, at 11:30 am.

Signed: Lesli Smith

Secretary



MINUTES
GUSA Meeting
Monday, December 2, 2024 Council Chambers 6:00 PM

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

TRUSTEES ABSENT: Tim Fox

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

STAFF ABSENT:

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- A) **Call to Order - Joyce G. Calvert, Chair**
Chair Calvert called the meeting to order at 6:14 p.m.
- B) **Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**
Lesli Smith called the roll; Trustee Tim Fox was absent. Chair Calvert declared a quorum present.
Jana Burk Attorney, of Rosenstein, Fist & Ringold, were also in attendance.
- C) **Management Report**
Mr. Tillotson, opened with an announcement that A Special City Council and GUSA meeting will be held on Thursday, December 19, 2025, at 6:00 PM to discuss Sewer Plant Bids.
- D) **Trustee Comments**
Vice Chair Lund reminded all in attendance that December 8th at 4pm will be the annual Glenpool Christmas parade, followed by the tree lighting ceremony at Black Gold Park.
- E) **Public Comments**
Trent Kissee, Dylan Harding, and Zech Harjo representatives of the Muscogee Creek Nation were in attendance to speak in favor of the possible action to negotiate an

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agreement with the MCN and GUSA board.

[Request to Address City Council in Open Meeting FOR MINUTES](#)

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F) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GUSA 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) Approval of the minutes from the November 4, 2024 meeting.

Moved by Shayne Buchanan, seconded by Jacqueline Triplett-Lund

To accept the consent agenda.

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

CARRIED.

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

No items removed from the consent agenda.

H) Scheduled Business

- 1) Discussion and possible action to authorize the City Manager to negotiate an agreement with the Muscogee Creek Nation, subject to board approval once completed, to allow the Nation to connect to GUSA's wastewater collection and treatment system.

(David Tillotson, City Manager)

Moved by Joyce Calvert, seconded by Jacqueline Triplett-Lund

To authorize the City Manager to negotiate an agreement with the Muscogee Creek Nation, subject to board approval once completed, to allow the Nation to connect to GUSA's wastewater collection and treatment system.

	For	Against	Abstained	Absent
Tim Fox				x
Jacqueline Triplett-Lund	x			

Joyce Calvert	x			
Chris Brobst	x			
Shayne Buchanan	x			
	4	0	0	1

CARRIED.

- 2) Wastewater Treatment Facility Project update and discussion.
(David Agbetunsin, City Engineer)

Mr. Agbetunsin updated the board on the current status of the Wastewater Treatment Facility Project. He also gave the board an opportunity to speak to Gaver representative Cole Nibblett that was in attendance but the board had no further questions at the conclusion of Mr. Agbetunsin's presentation.

I) Adjournment

The meeting was adjourned at 6:50 p.m.



12205 S. Yukon Ave, P.O. Box 70, Glenpool, OK 74033 (918) 209-4640 Fax: (918) 209-4641

Request to Address City Council In Open Meeting

(Please submit one form for each agenda item)

Date of Meeting: 12/2/24

Required Information:

Name: Trent Kisseel, Dylan Harding, Zach Harjo

Address: PO Box 580 City: Oklmulgee Zip: 74447

Optional: (if you would like a follow-up contact from your Councilor)

Telephone: (918) 533-8813 E-mail: tkisseel@muscogee.nation.in

☐ Agenda Item Number _____ -OR-

☐ Topic: [For comments on matters NOT listed on the agenda – subject to NOTE below.*]

utility services agmt w/ City of Glenpool + MCN

☒ I wish to speak **IN FAVOR** of this item.

☐ I wish to speak **IN OPPOSITION** to this item.

☐ I do not wish to speak. However, please record my ☐ **SUPPORT** ☐ **OPPOSITION**

☐ I do not wish to speak but would like to offer the following written comments for consideration:

☐ **Addressing the Council:**

- Public comment during a Council meeting is a privilege, not a right. Speakers are requested to conduct themselves with respect and consideration for others.
- Unless indicated otherwise, speakers are requested to limit comments to approximately two minutes.
- It is the prerogative of the Mayor or other Councilor chairing the meeting to control the pace and timing of comments, or to terminate comments if necessary to preserve order.
- *** The City Council will NOT be able to respond to comments addressed to non-agenda items.**

Describe Exhibits to be Submitted in Support of Comments (if any):

(Exhibits will become a permanent part of the public record and will not be returned.)

**PLEASE COMPLETE AND SUBMIT THIS FORM TO THE CITY CLERK
PRIOR TO BEGINNING OF MEETING**



MINUTES
GUSA Special Meeting
Thursday, December 19, 2024 Council Chambers 6:00 PM

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

TRUSTEES ABSENT:

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

STAFF ABSENT:

- A) Call to Order - Joyce G. Calvert, Chair**
Mayor Calvert called the special meeting to order at 6:14 p.m.
- B) Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**
Lesli Smith called the roll; Mayor Calvert declared a quorum present. Jana Burk Attorney, of Rosenstein, Fist & Ringold, were also in attendance.
- C) Public Comments**
There were no public comments.
- D) Scheduled Business**
- 1) Discussion and possible action to award or not award the contract for the Wastewater Treatment Plant Project to Crossland Heavy Contractors, Inc., the lowest responsible bidder, in the amount of \$58,809,985.00, contingent on Glenpool Utility Services Authority's closing of a State Revolving Fund (SRF) loan in the amount of \$35,000,000.00, and authorize the General Manager to sign on behalf of GUSA all contract documents related to the project, upon review and acceptance of the contract documents by GUSA legal, to issue all notices required under the project, and to sign all valid pay requests submitted by Crossland Heavy Contractors Inc. on the project.
(David Agbetunsin, City Engineer)

Moved by Joyce Calvert, seconded by Chris Brobst

To award the contract for the Wastewater Treatment Plant Project to Crossland Heavy Contractors, Inc., the lowest responsible bidder, in the amount of \$58,809,985.00, contingent on Glenpool Utility Services Authority's closing of a State Revolving Fund (SRF) loan in the amount of \$35,000,000.00, and authorize the City Manager to sign on behalf of the City all contract documents related to the project, upon review and acceptance of the contract documents by City legal, to issue all notices required under the project, and to sign all valid pay requests submitted by Crossland Heavy Contractors Inc. on the project.

	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.

E) Adjournment

Mayor Calvert declared the special meeting adjourned at 6:25 p.m.



To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: January 6, 2025

Re: Audit Engagement for Single Audit of FYE June 30, 2024 with Hinkle & Company, PC

Background:

The City has engaged Hinkle & Company, PC for the past three years to conduct the Financial and Compliance audit. Staff is pleased with the quality of their work and professionalism. The original Audit Engagement Letter for the purpose of providing audit services for the fiscal year ending June 30, 2024, at an estimated cost of \$28,500, was approved by Council / the Board on June 3, 2024.

The Single Audit Act of 1984 requires non-federal entities which expend \$750,000 or more in federal awards in a fiscal year to undergo a single audit to ensure accountability of federal awards. The City of Glenpool and its trust authorities surpassed the single audit threshold for the fiscal year ending June 30, 2024. As a result, the updated engagement letter with Hinkle & Company, PC includes single audit services at an additional cost of \$8,500 for the single audit based on one major program, and an additional \$4,500 per any additional major program if required to be tested.

Staff Recommendation:

Staff recommends Council approval of the updated Hinkle & Company, PC engagement letter.

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



May 23, 2024

City of Glenpool
Josh Brannon, Finance Director
12205 South Yukon Avenue
Glenpool, Oklahoma 74033

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 (the City), as of June 30, 2024 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.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

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

Supplementary information other than RSI will accompany the City of Glenpool basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following information in relation to the financial statements as a whole:

- Schedule of expenditures of federal awards

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

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 considers 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 \$8,500 for the single audit based on one major program. An additional \$4,500 per any additional major program if required to be tested. 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