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 September 8, 2020, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

AGENDA

			Page
A)	**Call to Order - Timothy Lee Fox, Chairman**		
B)	**Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Timothy Lee Fox, Chairman**		
C)	**Public Works Director Report - Rob Werley**		
	1)	GUSA PW report August 2020	2 - 3
D)	**Scheduled Business**		
	1)	Discussion and possible action to approve minutes from August 3, 2020 meeting. (Wendy Knight, Secretary) GUSA - 03 Aug 2020 - Minutes - Html	4 - 7
	2)	Discussion and possible action to engage Hinkle & Company, CPA to conduct the fiscal year ending June 30, 2020 Annual Audit. (Susan White, Asst. City Manager) Staff.Report.Hinkle.Annual.Audit.09.08.20	8 - 14
E)	**Adjournment**		

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on September 4, 2020, by 4:00 pm.
Signed: Wendy Knight
Secretary

8 August 2020

To: Honorable Chairman and Trustee's, Glenpool Utility Service Authority

From: Rob Werley, Public Works Director

RE: August 2020 Public Works Operations Report

The following information is a summary of the work that is in progress or has been completed by Public Works crews for the month of August:

Wastewater:
- After hour callout at Hickory lift station due to power issues with the phase converter; had contractor make temporary electrical repairs to get station operational
- 5 sewer calls, jetted lines to clear issues, 2 were no issues on city side, 2 were due to roots (line was TV inspected to verify, root killing foam placed in line as follow up) 1 was due to grease / "flushable" wipes
- Pulled pumps at Glen Park lift station, removed plastic toys from grinder pump blades

Water:
- Meter reading started on 3 August and was completed by the 6th of August to include 13 re-reads
- Replaced 26 defective registers
- 164 customers were cutoff for non-payment
- 1 blue tag was sent out for non-sufficient funds
- 226 service orders were completed for the Utility Billing Department
- Monthly bac-t samples were taken, all samples passed
- Contractor made street bore for 4 new residential services could be installed on Quince St
- 267 locates were completed
- Repaired 2 service line leaks
- Repaired Hydrant at 138th and Peoria
- 4 new water service taps made; 1 meter installed for residential home on Ironwood, 3 meters installed for commercial irrigation at Brookover Corner

Parks:
- Daily check of parks, pick up trash and empty trash cans
- Mow, weed eat at City Parks
- Service and clean mowers and weed eaters

- Trimmed low hanging branches at Morris Park
- Cleaned algae from concrete pad at splash pad, Black Gold Park

Streets:

- Mow, weed eat City right of ways
- Service and clean mowers and weed eaters
- Repaired storm sewer at 140th St and Peabody
- Repaired pothole at Elwood and 141st
- After hour call out, removed debris from street 134th and Fern
- Removed debris from street at 126th and Vancouver
- Cleaned up concrete spilled in the street at 121st and Elwood, notified Tulsa County District 3 as well
- Removed sod spilled from truck on north bound Hwy 75 access road and 151st
- Removed debris from Hwy 75 and 161st
- Notified traffic light contractor of issues with north bound school light on Elwood

MINUTES
GUSA Meeting
Monday, August 3, 2020 Council Chambers 6:00 PM

TRUSTEES PRESENT: Momodou Ceesay
Joyce Calvert
Jacqueline Triplett-Lund
Brandon Kearns

TRUSTEES ABSENT: Tim Fox

STAFF PRESENT: David Tillotson
Susan White
Lowell Peterson
Wendy Knight
John Gonsalves
Lynn Burrow
Jim Martin

A) Call to Order - Timothy Lee Fox, Chairman
Vice Chairman Ceesay called the meeting to order at 7:50 p.m.

B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Timothy Lee Fox, Chairman
Wendy Knight called the roll, Vice Chairman Ceesay declared a quorum present.

C) Public Works Director Report - Rob Werley

GUSA PW report July 2020

D) Scheduled Business

1) Discussion and possible action to approve minutes from July 6, 2020 meeting.
(Wendy Knight, Secretary)

Moved by Jacqueline Triplett-Lund, seconded by Momodou Ceesay

To approve the minutes as presented.

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

CARRIED.

GUSA - 06 Jul 2020 - Minutes - Html

2) Discussion and possible action to approve a proposal from Utility Supply Company for the purchase and installation of fire hydrant replacement equipment for a total cost not to exceed $28,737.24, to be funded from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6273: Repair and Maintenance, and authorization be given the City Manager to execute the same.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Board approval of a proposal from Utility Supply Company for the purchase and installation of fire hydrant replacement equipment for a total cost not to exceed $28,737.24. The proposal covers the various equipment and parts necessary for the replacement of three existing fire hydrant assemblies located in Kendalwood Addition. The three hydrants involved with this replacement were originally installed in the early 1980's and therefore have been in service approximately thirty-five (35) years. The major cost involved with this replacement is due to the need for specialty type valves to be spliced into the existing branch lines servicing each defective hydrant.

Moved by Jacqueline Triplett-Lund, seconded by Brandon Kearns

To approve a proposal from Utility Supply Company for the purchase and installation of fire hydrant replacement equipment for a total cost not to exceed $28,737.24, to be funded from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6273: Repair and Maintenance, and authorization be given the City Manager to execute the same.

	For	Against	Abstained	Absent
Tim Fox				x
Momodou Ceesay	x			
Joyce Calvert	x			
Jacqueline Triplett-	x			

Lund				
Brandon Kearns	x			
	4	0	0	1

CARRIED.

Fire Hydrant Replacement (1)

3) Discussion and possible action to approve a proposal from JWC Environmental for the purchase and installation of replacement equipment for the Glenpool wastewater treatment facility for a total cost not to exceed $33,380.29, to be funded from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6278: Sewer Improvements and authorization be given to the City Manager to execute the same.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Board approval of a proposal from JWC Environmental for the purchase and installation of replacement equipment for the Glenpool wastewater treatment facility for a total cost not to exceed $33,380.29. The proposal details various pieces of equipment needed to replace most of the assembly that removes solid waste from the raw sewage influent entering the treatment plant. This equipment was originally installed approximately ten (10) years ago as part of the overall plant upgrade project. Since that time, based on an average daily intake of approximately 750,000 gallons, an estimated 3.75 billion gallons of fluid has been received and processed through this assembly. With even an average amount of solids and grit, the various parts exposed to this type of environment over the ten-year operation period, it has likely exceeded the normal service life to be expected.

Moved by Joyce Calvert, seconded by Brandon Kearns

To approve a proposal from JWC Environmental for the purchase and installation of replacement equipment for the Glenpool wastewater treatment facility for a total cost not to exceed $33,380.29, to be funded from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6278: Sewer Improvements and authorization be given to the City Manager to execute the same.

	For	**Against**	**Abstained**	**Absent**
Tim Fox				x
Momodou Ceesay	x			
Joyce Calvert	x			
Jacqueline Triplett-Lund	x			

Brandon Kearns	x			
	4	0	0	1

CARRIED.

Treatment Plant Repair (2)

4) Discussion and possible action to approve the invoices for GUSA's annual discharge permits from ODEQ in the total amount of $9,476.14, to be paid from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6235: Permit Fees.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Board approval of invoices for GUSA's annual discharge permits from ODEQ in the total amount of $9,476.14. The invoices are for the Annual Non-Industrial Discharge Permit for the Glenpool Wastewater Treatment Facility; the Annual Public Water Supply Permit; and the Annual Industrial Storm Water OKROS Permit.

Moved by Joyce Calvert, seconded by Brandon Kearns

To approve the invoices for GUSA's annual discharge permits from ODEQ in the total amount of $9,476.14, to be paid from the approved FY 2020/2021 Annual Budget under Item No. 02-6-16-6235: Permit Fees.

	For	**Against**	**Abstained**	**Absent**
Tim Fox				x
Momodou Ceesay	x			
Joyce Calvert	x			
Jacqueline Triplett-Lund	x			
Brandon Kearns	x			
	4	0	0	1

CARRIED.

ODEQ Pertmit Fee Approval

E) Adjournment

Vice Chairman Ceesay declared the meeting adjourned at 8:17 p.m.

City Of Glenpool
Creating Opportunity

To: HONORABLE MAYOR AND CITY COUNCIL

From: Susan White, Assistant City Manager

Date: September 8, 2020

Subject: Annual Audit FYE 2020

Background:

The City has utilized the services of the same auditing firm for the past several years. As part of our due diligence to ensure we are receiving the best deal, we seek quotes from various firms every few years. We requested quotes from several auditing firms. Arledge & Assoc., P.C. and Hinkle & Company, P.C. each responded. Hinkle offered a better rate, plus they were highly recommended by another city.

Staff Recommendation:

Staff recommends approval of the Engagement Letter with Hinkle & Company, P.C. to conduct the Annual Audit, and to assist in preparation of the Financial Statements for fiscal year ending June 30, 2020.

Attachments:

Engagement Letter

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Tim Fox, Vice-Mayor Momodou Ceesay, Councilors: Joyce Calvert, Brandon Kearns and Jacqueline Lund
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

HINKLE & COMPANY PC
Strategic Business Advisors

September 3, 2020

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

You have requested that we audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Glenpool (the City), as of JUNE 30, 2020, and for the year then ended and the related notes, 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. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that [identify the included supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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, (U.S. GAAS). 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. The following RSI is required by U.S. GAAP. 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

5028 E. 101st Street
Tulsa, OK 74137
TEL: 918.492.3388
FAX: 918.492.4443
www.hinklecpas.com

Supplementary information other than RSI will accompany the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Fiscal Year 2020 Operating Report

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements 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 basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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.

Compliance with Laws and Regulations

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

Management Responsibilities

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

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America [*or, the applicable financial reporting framework*];
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. 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 basic financial statements such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

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

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

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the board of directors of the City's. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

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

If you intend to publish or otherwise reproduce the 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.

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.

In accordance with the terms and conditions of this agreement, the City shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the City releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

Kirk Vanderslice is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Hinkle & Company, PC's 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 organization'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 $25,500 and $6,500 for assistance in drafting the financials. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

The audit documentation for this engagement is the property of Hinkle & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators 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 regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

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.

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.

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by Hinkle & Company, PC in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

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 statements including our respective responsibilities.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Hinkle & Company, PC

This letter correctly sets forth the understanding of the City.

Acknowledged and agreed on behalf of the City by:

______________________________ ________________________
Management Signature Date

____
Printed Name and Title