Mustang City Council

MUSTANG MUNICIPAL BUILDING
1501 N. MUSTANG ROAD
MUSTANG, OKLAHOMA 73064

Mustang City Council

MUSTANG CITY COUNCIL

Tuesday, December 3, 2024 – 7:00 PM
MUSTANG MUNICIPAL BUILDING
1501 N. MUSTANG ROAD
MUSTANG, OKLAHOMA 73064

A. **CALL TO ORDER**

B. **PLEDGE OF ALLEGIANCE/INVOCATION**
Pastor Jim Harris, Clear Springs Church

C. **ROLL CALL**

D. **INTRODUCTION OF GUESTS/HEARING OF CITIZENS OR DELEGATES**

E. **NEW BUSINESS, DELETIONS OR CONTINUANCES TO THE AGENDA**

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Official action can be taken on items that appear on the agenda or are brought up as new business. In reviewing and responding to any agenda item, the Council may, in whole or in part, adopt, approve, conditionally approve, ratify, deny, defer, amend, strike or continue any agenda item. When more information is needed to act on an item, Council may refer the matter to the City Manager, to the Municipal Counselor, or to a board or commission for additional study. Items may be deferred or continued indefinitely or to a specific date or stricken from the agenda entirely.
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F. **CONSENT AGENDA**
These items are considered on the Consent Agenda so that members of the City Council by unanimous consent can designate routine agenda items to be approved by one motion. If any item proposed on the Consent Agenda does not meet with approval of all Councilmembers, that item will be removed and heard in regular order. In reviewing and responding to any agenda item, the Council may, in whole or in part, adopt, approve, conditionally approve, ratify, deny, defer, amend, strike or continue any item.

F.1 Approval of 11/05/2024 City Council Minutes.

F.2 Approval of 11/19/2024 Special City Council Minutes.

F.3 Claims List for FY25.

F.4 Approval to Turn Past Due Library Accounts over to Collection Agency.

F.5 Approval of Resolution No. 25-015 making Changes in the Library Fund Budget by Making a Supplemental Appropriation to Increase the 2024-2025 Fiscal Year Budget by $27,361.

G. INFORMATION/REPORTS

G.1 City Manager Report

G.2 City Council Reports

G.3 Consideration of Proclamation declaring December 8, 2024 as "Zonta Says NO to Violence Against Women Day" in the City of Mustang.

G.4 Appointment of One (1) New Member to the Mustang Planning Commission To Fill Vacancy

H. DISCUSSION ITEMS

The following numbered items listed for consideration are included for discussion and action by the City Council. In reviewing and responding to any agenda item, the Council may, in whole or in part, adopt, approve, conditionally approve, ratify, deny, defer, amend, strike or continue any item.

H.1 *Consideration of Acceptance of Bids for Professional Auditing Services for the Fiscal Year ending June 30, 2025, and Include a Four-Year Extension, for the City of Mustang and its Related Entities.

H.2 *Consideration of Award of Bid for Professional Auditing Services to Arledge and Associates, P.C. for the Fiscal Year ending June 30, 2025, and Include a Four-Year Extension, for the City of Mustang and its Related Entities.

I. MATTERS FOR EXECUTIVE SESSION

I.1 *Consideration of City Attorney's Employment Agreement; and, proposed Executive Session as authorized by 25 Okla. Stat. 307(B)(1).

J. ADJOURNMENT

Note:
***Items considered concurrently on the MIA Agenda.**

Agenda Item No: F.1

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Tammi Noblitt
Submitting Department: City Clerk
Item Type: Minutes
Agenda Section: CONSENT AGENDA

Subject Title:
Approval of 11/05/2024 City Council Minutes.

Recommendation:
Approve

Initiator:
Tammi Noblitt

Background:
Minutes from the November 5, 2024 City Council Meeting.

Financial Impact:

Staff Comments:

Attachments:
11-5-2024 City Council Minutes.pdf

MUSTANG CITY COUNCIL
NOVEMBER 5, 2024

The Mustang City Council met in regular session on Tuesday, November 5, 2024, at 7:00 p.m. in the Mustang Municipal Building Council Chambers. Notice of the meeting was posted as required on Friday, November 1, 2024 at 9:15 a.m. in compliance with the Open Meeting Law, 25 O.S., Section 301, et. seq.

A. CALL TO ORDER

Mayor Grider called the meeting to order at **7:03 p.m.**

B. PLEDGE OF ALLEGIANCE/INVOCATION Pastor Daniel Ross, Christ Lutheran Church

Pastor Daniel Ross led the assembly in the Pledge and Invocation. Pastor Ross shared plans of the upcoming 50th Anniversary of Christ Lutheran Church. The Church is thriving and is very blessed. This year they have adopted Mustang Valley Elementary and provide student and schools needs as available. The Church had a successful Trunk or Treat and is looking ahead to the community Food Pantry.

C. ROLL CALL

Councilmembers Present: **Ray**
Leete
Waugh
Grider

Councilmembers Absent: **Wald**
McKenzie
Sholund

D. INTRODUCTION OF GUESTS/HEARING OF CITIZENS OR DELEGATES

None.

E. NEW BUSINESS, DELETIONS OR CONTINUANCES TO THE AGENDA

None.

F. CONSENT AGENDA

F.1 Approval of 10/01/2024 City Council Minutes.
F.2 Approval of 10/22/2024 Work Session Minutes.
F.3 *Claims List for FY2025.
F.4 Approval to Turn Past Due Library Accounts over to Collection Agency.

F.5 Approval of Resolution No. 25-012, a Resolution of the City Council of the City of Mustang calling for a Municipal Election for the City of Mustang, Oklahoma, pursuant to Article 6 of the Charter of the City of Mustang, Oklahoma and providing for Dates for Elections and Filing Periods; Providing for Qualifications; and Providing for the Election to be Conducted by the Canadian County Election Board.

F.6 Discussion, Consideration and Possible Action Regarding Declaring Certain Items as Surplus and Authorizing Disposal of Those Items

F.7 Request to Waive Certain Lien Abatements on Property Located in Part of the NE/4 of Section 34 T11N R5W - Parcel ID # 090132785.

F.8 *Approval of Schedule of Meetings for City Council, Boards and Commissions, and Holidays for the City of Mustang / MIA for the Year 2025.

MOTION was made by **Councilman Ray,** seconded by **Councilman Leete,** to Approve the Consent Agenda Items F.1 thru F.8, including the Addendum to the Claims List.

AYE: Ray, Leete, Waugh, Grider
NAY: None

G. INFORMATION/REPORTS

G.1 City Manager Report

Nothing in addition to City Manager Report.

G.2 Council Reports

Councilman Ray stated his ward was quiet.

Councilman Leete stated his ward was quiet.

Councilman Waugh stated his ward was quiet.

Mayor Grider thanked City Staff for the Spooktacular event and commended the Mustang Fire Department for the Fire Prevention Show reaching all Elementary Schools within the district.

G.3 Christ Lutheran Church 50th Anniversary Proclamation

Mayor Grider presented Pastor Daniel Ross with a Proclamation in honor of their 50th Anniversary. Several members of the Church were present as well.

MOTION was made by **Councilman Leete,** seconded by **Councilman Ray,** to Approve the the Proclamation.

AYE: Ray, Leete, Waugh, Grider
NAY: None

G.4 Mustang American Legion Post 353 Certificate of Appreciation for the City of Mustang.

Commander Carrington presented the Certification of Appreciation for Outstanding Service for the Care of the Veteran Plaza to the Council

G.5 Recognition of City Employee Veterans.

City Manager, Tim Rooney recognized fourteen(14) City Employees who have served in the Military and presented them with a cookie bearing the seal of the branch of service they represented.

H. DISCUSSION ITEMS

H.1 *Consideration of Resolution No. 25-013, a Resolution of the City Council of the City of Mustang, Oklahoma, Approving a Maintenance Agreement with the Oklahoma Department of Transportation for the Installation and Operation of a Traffic Signal at SW 89th and SH-4.

Project Manager, David Russell presented the Department of Transportation Maintenance Agreement for approval on the SW 89th signal project. Information was provided by the Police Department, that a decrease in traffic and speed has already been detected by officers.

Mayor Grider commented on the positive responses throughout the community.

MOTION was made by **Councilman Ray,** seconded by **Councilman Leete,** to Approve The Maintenance Agreement with the Oklahoma Department of Transportation for the Installation and Operation of the Traffic Signal at SW 89th and SH 4.

AYE: Ray, Leete, Waugh, Grider
NAY: None

H.2 Consideration of Contract and Bonds for Project Labeled East Charlotte Terrace Drainage Project.

Project Manager, David Russell presented the specifications outlining the drainage project at Savannah Lakes.

MOTION was made by **Councilman Leete,** seconded by **Councilman Waugh,** to Accept the Contract and Bonds for Project Labeled East Charlotte Terrance Drainage Project, 14-216:037

AYE: Ray. Leete, Waugh, Grider
NAY: None

H.3 Public Hearing and Consideration of Ordinance No. 1309, an Ordinance of The City of Mustang, Oklahoma, Amending the Zoning Ordinance of The City of Mustang, Oklahoma, as Amended, to Change Certain Property Located in Canadian County, Oklahoma, from R-1, Single Family District to an R-2, Two- Family District Planned Unit Development, Declaring Repealer, and Providing for Severability.

City Planner, Ryan Conner presented Rezoning Riverwood from R-1 to R-2, Two-Family District. This development will consist of 61 lots providing for 122 Duplex units. **Conner** explained that the lack of sewer connection is not an obstacle that can't be overcome. According to DEQ the development in question qualifies for a septic system. City Ordinance also allows for septic to be in place as well. *Kendall Dillon, Crafton Tull* represented the developer and presented the Master Plan as well as answered questions from council regarding the septic process.

Councilman Waugh questioned the specifications regarding the discharging of the septic and commented that the "aerobic system" seemed to always be a wet system. *Kendall Dillon* presented the specifications of discharge, time, square footage affected and assured that it was not raw sewage.

Councilman Waugh asked who is responsible for of the aerobic system. *Kendall Dillon* acknowledged that the HOA is responsible. In the event the HOA is not present or dissolves, the actual property owner would then be responsible.

Mayor Grider inquired of other developments in the metro and *Kendall Dillon* responded with there are several.

MOTION was made by **Mayor Grider**, seconded by **Councilman Ray** to table item H.3 giving the **City Attorney**, **Jon Miller** adequate time to research the standing of DEQ.

AYE: Ray. Leete, Waugh, Grider
NAY: None

MOTION was made by **Mayor Grider**, seconded by **Councilman Leete** to return to discussions regarding Item H.3.

City Attorney, Jon Miller commented on DEQ qualifications. It was discussed that developer would be in compliance with request.

MOTION was made by **Councilman Waugh** seconded by **Councilman Leete** to Change Certain Property Located in Canadian County, Oklahoma, from R-1, Single Family District to an R-2, Two- Family District Planned Unit Development, Declaring Repealer, and Providing for Severability.

AYE: Ray. Leete, Waugh, Grider
NAY: None

H.4 Ordinance No. 1310, An ordinance of the City of Mustang, Oklahoma, declaring certain police vehicles surplus, authorizing the sale of such vehicles to other public agencies or by competitive bidding and authorizing and directing the City Manager to execute documents to complete the transfers; and providing for severability.

Chief Mike Wallace discussed that the Ordinance approval would allow for the continuation of the vehicle rotation program.

MOTION was made by **Councilman Waugh** seconded by **Councilman Leete** authorizing the sale of such vehicles to other public agencies or by competitive bidding and authorizing and directing the City Manager to execute documents to complete the transfers; and providing for severability.

AYE: Ray. Leete, Waugh, Grider
NAY: None

H.5 Consideration of (A) Resolution No. 25-014, a Resolution of the City of Mustang, Oklahoma, approving an agreement for sale between The City of Mustang and The City of Chickasha, for the sale of a surplus police vehicle and Authorizing and Directing the City Manager to Execute Documents to Complete the Transfer, and Providing for Severability; and (B) an Agreement for Sale of a Surplus Police Vehicle to The City of Chickasha.

MOTION was made by **Councilman Waugh** seconded by **Councilman Leete** authorizing the sale of such vehicles to other public agencies or by competitive bidding and authorizing and directing the City Manager to execute documents to complete the transfers; and providing for severability.

AYE: Ray. Leete, Waugh, Grider
NAY: None

I. MATTERS FOR EXECUTIVE SESSION

NONE.

J. ADJOURNMENT

MOTION was made by **Councilman Ray**, seconded by **Councilman Waugh**, to adjourn.

AYE: Ray, Leete, Waugh, Grider
NAY: None

The meeting was adjourned at **7:56 p.m.**

Brian Grider, Mayor

Attest:

Tammi Noblitt, City Clerk

Agenda Item No: F.2

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Tammi Noblitt
Submitting Department: City Clerk
Item Type: Approval
Agenda Section: CONSENT AGENDA

Subject Title:
Approval of 11/19/2024 Special City Council Minutes.

Recommendation:
Approve

Initiator:
Tammi Noblitt

Background:
Minutes from the November 19, 2024 Special City Council Meeting.

Financial Impact:

Staff Comments:

Attachments:
11-19-2024 Mustang City Council Special Meeting Minutes.pdf

MUSTANG CITY COUNCIL
SPECIAL MEETING
NOVEMBER 19, 2024

The Mustang City Council met in a Special session on Tuesday, November 19, 2024, at 11:30 a.m. in the Mustang Municipal Building Council Chambers. Notice of the meeting was posted as required on Thursday, November 14, 2024, at 8:54 a.m. all in compliance with the Open Meeting Law, 25 O.S., Section 301, et. seq.

A. CALL TO ORDER

B. ROLL CALL

Councilmembers Present:	**Ray**
	Wald
	Waugh
	McKenzie
	Sholund
	Grider
Councilmembers Absent:	**Leete**

C. EXECUTIVE SESSION

Consideration regarding City Manager's Employment Contract; and, proposed Executive Session as authorized by 25 Okla. Stat. 307(B)(1).

MOTION was made by **Councilman Sholund**, seconded by **Councilman McKenzie**, to Adjourn to Executive Session.

AYE: Ray, Wald, Waugh, McKenzie, Sholund, Grider
NAY: None

TIME ADJOURNED: 11:34 a.m.

Mayor Grider called the meeting back into session.

TIME RETURNED: 12:50 p.m.

MOTION was made by **Councilman Sholund**, seconded by **Councilman McKenzie** to Approve City Manager's Employment Contract as discussed in Executive Session.

D. ADJOURNMENT

MOTION was made by **Councilman Ray**, seconded by **Councilman Wald**, to adjourn.

AYE: Ray, Wald, Waugh, McKenzie, Sholund, Grider
NAY: None

The meeting was adjourned at **12: 52 p.m.**

____
Brian Grider, Chairman

Attest:
____
Tammi Noblitt, Secretary

Agenda Item No: F.3

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Ashley Neely
Submitting Department: Finance
Item Type: Approval
Agenda Section: CONSENT AGENDA

Subject Title:
Claims List for FY25.

Recommendation:
Approve.

Initiator:
Ashley Neely

Background:
Claims List for FY25.

Financial Impact:
$674,022.24

Staff Comments:

Attachments:
GF Claims List FY25.pdf

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 11		CITY MANAGER				
25-0296	01-B0274	HEALTH CARE SERVICE CORPORA	RETIREE HEALTH INSURANCE	11/2024	202411142785	3,317.01
25-0088	01-D1082	DELTA DENTAL PLAN OF OKLAHO	RETIREE DENTAL INSURANCE	11/2024	202411142787	497.30
25-0407	01-I1127	INTERURBAN CLASSIC GRILL OF	VOLUNTEER BOARD RECEPTION	11/2024	3190370	975.00
25-0354	01-J1071	CRUSH ENTERPRISES, INC.	CLEANING SERVICES	11/2024	INV120691	880.00
25-0341	01-S0137	STANDARD INSURANCE COMPANY	RETIREE VISION INSURANCE	11/2024	202411142799	64.24
25-0926	01-T0800	TIMECLOCK PLUS, LLC	TCP EMPLOYEE LICENSES	10/2024	INV00380343	77.00
					DEPARTMENT TOTAL:	5,810.55
DEPARTMENT: 12		LIBRARY				
25-0230	01-B1023	BTAC UNITED ACQUISITION HOL	BOOKS	10/2024	5019181607	233.58
25-0991	01-B1023	BTAC UNITED ACQUISITION HOL	BOOKS	10/2024	5019181608	817.12
25-0234	01-M0263	MIDWEST TAPE, LLC	NONPRINT ITEMS FOR COLLEC	10/2024	506259046	453.90
25-0227	01-O0129	OVERDRIVE, INC.	EBOOK SUBSCRIPTION RENEWA	11/2024	H-0109184	3,000.00
25-0838	01-S0391	CYNTHIA J GIBSON	ART PROGRAM	10/2024	202411142802	125.00
25-0960	01-S0391	CYNTHIA J GIBSON	QUILLING PROGRAM	11/2024	202411142801	125.00
					DEPARTMENT TOTAL:	4,754.60
DEPARTMENT: 13		PARKS AND RECREATION				
25-0862	01-A0294	GEORGE E DECHER	INFLATABLES-OCT EVENTS	10/2024	34424717	678.54
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	10/2024	4210133257	19.23
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	11/2024	4210838577	19.72
25-0171	01-C0286	CIVICPLUS, LLC	CIVIC REC SOFTWARE FEES	10/2024	323335	568.80
25-0185	01-O0034	OWENS SEPTIC SERVICE, LLC	WESTERN DAYS PORT A POTT	11/2024	11012024-135	2,085.00
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	2,905.44
25-1061	01-RF0118	TREVOR ARNOLD	ADULT SOFTBALL REFUND	11/2024	202411142797	50.00
25-1062	01-RF0119	ETHAN LOUGH	ADULT SOFTBALL REFUND	11/2024	202411142798	50.00
					DEPARTMENT TOTAL:	6,376.73
DEPARTMENT: 15		GENERAL GOVERNMENT				
25-0056	01-C0011	CHICKASAW TELECOM, INC.	ANNUAL MAINT AGREEMENT	11/2024	62671	10,368.00
25-0090	01-D0088	STATE OF OKLAHOMA - DEPARTM	INMATE LABOR	11/2024	UNCCC-3061024	540.00
25-0489	01-O0010	ONE GAS, INC.	NATURAL GAS SERVICE	11/2024	202411142793	162.28
25-0271	01-O0014	OKLAHOMA MUNICIPAL ASSURANC	GENERAL LIABILITY INSURAN	10/2024	202411142794	693.00
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	765.67
25-0488	01-O0055	OKLAHOMA GAS & ELECTRIC COM	ELECTRIC SERVICE	11/2024	202411142796	72.83
25-0413	01-S0085	SILVER STAR CONSTRUCTION CO	STREET MOWING CONTRACTOR	10/2024	34997	78,398.34
25-0468	01-S0173	STANDLEY SYSTEMS, LLC	COPIER LEASE/USAGE	11/2024	INV1727758	2,253.84
					DEPARTMENT TOTAL:	93,253.96

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 18		TOWN CENTER				
25-0166	01-A0227	ALLIED ELEVATOR SERVICES, I	ELEVATOR MAINTENANCE	11/2024	2148082	175.00
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	10/2024	4210133257	623.61
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	11/2024	4210838577	530.67
25-0178	01-E0115	ERC ACQUISITION INC.	GYM WIPES	11/2024	961103	99.00
25-0181	01-H0165	HD SUPPLY, INC	JANITORIAL SUPPLIES	10/2024	830838157	54.81
25-0880	01-H0165	HD SUPPLY, INC	JANITORIAL SUPPLIES	10/2024	831332069	238.69
25-0880	01-H0165	HD SUPPLY, INC	JANITORIAL SUPPLIES	11/2024	833905870	245.94
25-0182	01-J1071	CRUSH ENTERPRISES, INC.	TOWN CENTER CLEANING	11/2024	INV120693	3,595.00
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	7,505.30
					DEPARTMENT TOTAL:	13,068.02
DEPARTMENT: 19		BALL COMPLEX				
25-0881	01-F0144	405 TECHNOLOGY SOLUTIONS, L	POS FOR CONCESSIONS	11/2024	2840	972.84
25-0216	01-I1119	STEPHENSON WHOLESALE CO., I	GROCERIES, PAPER GOODS, C	11/2024	7911851	230.06
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	2,774.27
25-0488	01-O0055	OKLAHOMA GAS & ELECTRIC COM	ELECTRIC SERVICE	11/2024	202411142796	266.97
25-0870	01-P0144	BOTTLING GROUP, LLC	CONCESSIONS - DRINKS	11/2024	46266506	338.56
25-1037	01-S0258	TRAVIS E GROOMS	SPRINKLER VALVES/REPAIRS	10/2024	17674	790.30
					DEPARTMENT TOTAL:	5,373.00
DEPARTMENT: 20		AQUATICS				
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	432.17
					DEPARTMENT TOTAL:	432.17
DEPARTMENT: 21		FINANCE				
25-1080	01-O0170	OKLAHOMA STATE UNIVERSITY	2025 SPRING OMCT	11/2024	V2-5151-KW	425.00
					DEPARTMENT TOTAL:	425.00
DEPARTMENT: 31		COMMUNITY DEVELOPMENT				
25-0292	01-C0020	CANADIAN COUNTY CLERK	FILING FEES FOR ABATEMENT	11/2024	R867172	18.00
25-0295	01-M0234	MUSTANG TIMES LLC	LEGAL PUBLICATIONS	10/2024	MT618240	50.40
25-0293	01-O0096	OKLAHOMA UNIFORM BUILDING C	BUILDING PERMIT FEES	10/2024	OCTOBER2024	312.00
					DEPARTMENT TOTAL:	380.40

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 41		POLICE				
25-0586	01-B0090	LEEDS WEST INVESTMENT GROUP	OIL CHANGES	9/2024	036052-55767	616.29
25-0586	01-B0090	LEEDS WEST INVESTMENT GROUP	OIL CHANGES	10/2024	036052-56643	424.95
25-0077	01-F0078	DAIOHS USA, INC	ICE MACHINE RENTAL & SERV	11/2024	OK-56093	135.00
25-0079	01-F1023	FLOCK GROUP INC.	ANNUAL CAMERA AGREEMENT	11/2024	INV-51905	9,000.00
25-0082	01-J1071	CRUSH ENTERPRISES, INC.	FACILITY CLEANING	11/2024	INV120692	1,585.00
25-0087	01-M0170	DAVID L. MORRIS	MISC. VEHICLE MAINTENANCE	10/2024	261-10102024	440.00
25-0087	01-M0170	DAVID L. MORRIS	MISC. VEHICLE MAINTENANCE	11/2024	256-11012024	480.00
25-0486	01-O0035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	3,737.36
25-0794	01-S0330	STREETS, LLC	WEST AC UNIT REPAIR	10/2024	36638762	9,748.00
25-0107	01-T0029	WEST PUBLISHING CORPORATION	CLEAR INVESTIGATIVE TOOL	11/2024	851000927	247.92
25-0115	01-T1029	THOMAS L DAVIS	JAIL LAUNDRY SERVICE	10/2024	000667	211.50
25-0585	01-U0055	UNIFIRST HOLDINGS INC.	ENTRY MATS CLEANING	11/2024	2770198867	36.32
					DEPARTMENT TOTAL:	26,662.34
DEPARTMENT: 42		ANIMAL WELFARE				
25-0004	01-H0191	WENDY HOWARD DVM, PC	SPAY & NEUTER SERVICES	10/2024	2215588	315.00
25-0125	01-J1071	CRUSH ENTERPRISES, INC.	FACILITY CLEANING	11/2024	INV120690	395.00
25-0852	01-M0236	TERRY R WOOD	VETERINARY SERVICES	10/2024	OCT302024	80.00
25-0852	01-M0236	TERRY R WOOD	VETERINARY SERVICES	11/2024	NOV022024	40.00
25-0489	01-O0010	ONE GAS, INC.	NATURAL GAS SERVICE	11/2024	202411142793	216.82
25-0003	01-O0273	OKLAHOMA HUMANE SOCIETY	SPAY & NEUTER SERVICES	9/2024	2211049	210.00
25-0003	01-O0273	OKLAHOMA HUMANE SOCIETY	SPAY & NEUTER SERVICES	10/2024	2219796	565.00
25-0126	01-P0181	PLAN-IT FIRE, LLC	MONTHLY ALARM MONITORING	11/2024	20244017	41.00
					DEPARTMENT TOTAL:	1,862.82
DEPARTMENT: 51		FIRE				
25-0342	01-A0110	ALL SEASON BUILDING SUPPLY	BUILDING REPAIR AND MAINT	11/2024	392651	5.00
25-0819	01-B1149	BANNER FIRE EQUIPMENT INC	L1 PUMP SERVICE & TEST	10/2024	1111-10908	543.73
25-0820	01-B1149	BANNER FIRE EQUIPMENT INC	E4 PUMP SERVICE & TEST	10/2024	1111-10906	522.33
25-0821	01-B1149	BANNER FIRE EQUIPMENT INC	E2 PUMP SERVICE & TEST	10/2024	1111-10905	517.49
25-0822	01-B1149	BANNER FIRE EQUIPMENT INC	E1 PUMP SERVICE & TEST	10/2024	1111-10904	522.33
25-1012	01-C0065	CASCO INDUSTRIES, INC.	STREAMLIGHT NIMH BATTERY	10/2024	267308	152.00
25-1017	01-C0065	CASCO INDUSTRIES, INC.	PSI GAUGE - HOSE TEST MCH	11/2024	267367	49.00
25-1019	01-C1031	CUSTOM IDENTIFICATION PRODU	PAS & LOCKER TAGS	11/2024	410138	30.30
25-0885	01-D0134	DON'S PLUMBING INC	DISCHRG REPAIR STATION #1	9/2024	WO-7344	185.00
25-0855	01-I1126	INDUSTRIAL TRUCK EQUIPMENT,	REPAIR BAT CHIEF-1	10/2024	101911	3,698.38
25-1059	01-I1126	INDUSTRIAL TRUCK EQUIPMENT,	BED COVER REPAIR	11/2024	102054	1,703.93
25-0489	01-O0010	ONE GAS, INC.	NATURAL GAS SERVICE	11/2024	202411142793	419.71
25-0337	01-O0025	O'REILLY AUTOMOTIVE STORES,	VEHICLE REPAIR AND MAINT.	10/2024	0309-339283	27.99
25-0337	01-O0025	O'REILLY AUTOMOTIVE STORES,	VEHICLE REPAIR AND MAINT.	11/2024	0309-342062	54.16
25-1053	01-O0025	O'REILLY AUTOMOTIVE STORES,	TRUCK BATTERY - WT-1	11/2024	0309-340990	377.60
25-0898	01-P0158	ANDREA THOMAS	ANNUAL UNIFORM HATS	10/2024	1597	434.00
25-0950	01-P0158	ANDREA THOMAS	ANNUAL UNIFORM ORDER	10/2024	1598	274.00
25-1072	01-R0146	ROGUE COMPETITION AUTOMOTIV	SQ1 OIL CHANGE	11/2024	17120	169.67
25-0979	01-S0348	HOWMEDICA OSTEONICS CORP	PM MAINT ON LIFEPAK 15's	10/2024	9207578300	1,632.00
25-0320	01-T1084	T-MOBILE USA INC.	AIR TIME FOR TABLETS	10/2024	202411142804	337.22
					DEPARTMENT TOTAL:	11,655.84

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 61		STREETS				
25-0486	01-00035	OKLAHOMA ELECTRIC COOPERATI	ELECTRIC SERVICE	11/2024	202411142795	1,091.40
					DEPARTMENT TOTAL:	1,091.40
					FUND TOTAL:	171,146.83

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 00		ADMINISTRATION				
25-0185	01-00034	OWENS SEPTIC SERVICE, LLC	WESTERN DAYS PORT A POTT	11/2024	11012024-101	210.00
					DEPARTMENT TOTAL:	210.00
					FUND TOTAL:	210.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 07		ADMINISTRATION				
25-0962	01-M0332	ANNE CONAWAY-CAMPBELL MORAL	PAINTING PROGRAM	11/2024	202411142791	40.00
25-0961	01-S1023	CRESHIA STARK	BILINGUAL STORYTIME	11/2024	202411142803	60.00
					DEPARTMENT TOTAL:	100.00
					FUND TOTAL:	100.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 14		ADMINISTRATION				
25-0948	01-A0065	ACTION SAFETY SUPPLY CO., L	PORTABLE MESSAGE SIGNS	10/2024	00275119	3,385.00
25-1032	01-A0065	ACTION SAFETY SUPPLY CO., L	MULTI POLY/PAINT STRIPING	11/2024	00275279	18,520.00
25-0412	01-S0085	SILVER STAR CONSTRUCTION CO	STREET MAINTENANCE	10/2024	34996	21,215.15
					DEPARTMENT TOTAL:	43,120.15
					FUND TOTAL:	43,120.15

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08		G O BONDS				
25-0037	01-B0042	BOKF, N.A. DBA BANK OF OKLA	2012 GO BOND INTEREST	11/2024	MUSTANGGOB12110424	10,603.13
					DEPARTMENT TOTAL:	10,603.13
					FUND TOTAL:	10,603.13

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 01		CITY ATTORNEY				
25-0621	01-T0029	WEST PUBLISHING CORPORATION	WESTLAW NATIONAL EDGE	11/2024	851031533	372.60
					DEPARTMENT TOTAL:	372.60
DEPARTMENT: 15		GENERAL GOVERNMENT				
25-0010	01-A2016	APPTEGY, INC.	APPTEGY THRILLSHARE	12/2024	INV26567	8,699.38
25-0063	01-C2236	COPE NOTES LLC	COPE NOTES	10/2024	CN-MUSTANG-25	15,588.00
					DEPARTMENT TOTAL:	24,287.38
DEPARTMENT: 41		POLICE				
25-0530	01-S0330	STREETS, LLC	HVAC SOFTWARE UPGRADE	10/2024	24072-1	148,418.00
					DEPARTMENT TOTAL:	148,418.00
DEPARTMENT: 51		FIRE				
25-0910	01-N0003	NORTH AMERICA FIRE EQUIPMEN	DRAEGER 5 GAS MONITOR	10/2024	1306485	5,425.93
					DEPARTMENT TOTAL:	5,425.93
DEPARTMENT: 72		WATER				
25-0541	01-C1197	CORE & MAIN LP	PARTS FOR WATER LINES	11/2024	V913119	1,047.86
25-1079	01-P0049	PIONEER SUPPLY, LLC	WATERLINE PARTS	7/2024	INV69963	151.04
25-1079	01-P0049	PIONEER SUPPLY, LLC	WATERLINE PARTS	10/2024	INV73567	5,124.36
					DEPARTMENT TOTAL:	6,323.26
					FUND TOTAL:	184,827.17

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 00		ADMINISTRATION				
25-1077	01-B0048	BARNUM & CLINTON, PLLC	WC 2009-07	11/2024	202411142784	37.50
25-0241	01-H0174	HEALTHSMART BENEFIT SOLUTIO	WC ADMIN FEE SOFTWARE SUP	11/2024	202411142788	545.00
25-1074	01-I0053	INDEPENDENT MEDICAL EXAMINA	WC 2009-07 OFFICE VISIT	11/2024	202411142789	36.00
25-0360	01-M0267	MEDICAL CLAIMS REVIEW SERVI	MEDICAL BILL AUDIT FEE	10/2024	202411142790	1,910.08
25-1073	01-M1237	MCBRIDE CLINIC ORTHOPEDIC H	WC 2023-12/2024-10/2025-4	11/2024	202411142792	453.69
25-1076	01-S0255	SSM HEALTH CARE OF OKLAHOMA	WC 2025-04 ER VISIT	11/2024	202411142800	564.54
25-1075	01-V0106	VALIR OUTPATIENT CLINICS, L	WC 2024-10 & 2025-02	11/2024	202411142805	748.78
25-1078	01-W0189	WARREN EYE CARE CENTER, LLC	WC 2025-06 OFFICE VISIT	11/2024	202411142806	110.00
					DEPARTMENT TOTAL:	4,405.59
					FUND TOTAL:	4,405.59

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 00		MAYOR AND COUNCIL				
25-0042	01-C0036	CANADIAN COUNTY ASSESSOR	VISUAL INSPECTION BUDGET	12/2024	202411262838	1,446.78
25-0485	01-C0108	COWAN GROUP ENGINEERING, LL	ENGINEERING FEES	11/2024	9238	3,564.00
					DEPARTMENT TOTAL:	5,010.78
DEPARTMENT: 01		CITY ATTORNEY				
25-0303	01-H0045	RALPH STEVEN HUDDLESTON	JUDGE	12/2024	202411262840	1,900.00
25-0264	01-O0042	MICHEAL S. OGLESBY	CITY PROSECUTOR	12/2024	202411262842	800.00
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	40.00
					DEPARTMENT TOTAL:	2,740.00
DEPARTMENT: 05		INFORMATION TECHNOLOGY				
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	25.00
					DEPARTMENT TOTAL:	25.00
DEPARTMENT: 11		CITY MANAGER				
25-0419	01-C0120	CITY MANAGEMENT ASSOCIATION	CMAO MEMBERSHIP	11/2024	18566	850.00
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	70.00
25-1102	01-R0132	TIM ROONEY	COUNCIL WORK SESSION	11/2024	202411262830	81.00
					DEPARTMENT TOTAL:	1,001.00
DEPARTMENT: 12		LIBRARY				
25-0991	01-B1023	BTAC UNITED ACQUISITION HOL	BOOKS	11/2024	5019201401	198.96
25-0233	01-C1014	CENGAGE LEARNING, INC.	LARGE PRINT BOOKS	11/2024	85933594	29.59
25-0231	01-I0023	INGRAM LIBRARY SERVICES LLC	JUVENILE BOOKS	10/2024	84530179	198.35
25-0232	01-I0023	INGRAM LIBRARY SERVICES LLC	YA BOOKS	10/2024	84530180	45.21
25-0234	01-M0263	MIDWEST TAPE, LLC	NONPRINT ITEMS FOR COLLEC	11/2024	506326159	166.96
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	10.00
					DEPARTMENT TOTAL:	649.07

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 13		PARKS AND RECREATION				
25-1038	01-B1026	B&C APPAREL	BASKETBALL SHIRTS - 4/5YR	11/2024	3708	1,603.50
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	11/2024	4211570096	135.12
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	130.00
25-0191	01-S0156	STREET SIDE LTD. CO., INC.	CHRISTMAS TREE & LIGHTS	11/2024	1246	23,048.00
25-1090	01-S0393	TORRANCE STEPENY	REFEREE FEES	11/2024	206	900.00
					DEPARTMENT TOTAL:	25,816.62
DEPARTMENT: 15		GENERAL GOVERNMENT				
25-0022	01-A1000	ATWOOD DISTRIBUTING L.P.	ATWOODS SALES TAX REBATE	12/2024	202411262832	11,575.96
25-0067	01-C0278	COX COMMUNICATIONS, INC.	TELEPHONE/INTERNET	11/2024	202411262839	7,141.68
25-0268	01-K0127	KG SC HOLDINGS, LLC	CASH SAVER TAX REBATE	12/2024	202411262841	5,000.00
25-0270	01-O0014	OKLAHOMA MUNICIPAL ASSURAN	AUTO & EQUIP. INSURANCE	11/2024	202411262850	15,469.50
25-0271	01-O0014	OKLAHOMA MUNICIPAL ASSURAN	GENERAL LIABILITY INSURAN	11/2024	202411262849	19,902.00
25-0316	01-O0014	OKLAHOMA MUNICIPAL ASSURAN	PROPERTY INSURANCE	11/2024	202411252828	44,056.25
25-1058	01-P0159	PASCHAL HOME SERVICES, LLC	CITY HALL HVAC REPAIR	11/2024	542971997	4,350.00
25-0471	01-S0156	STREET SIDE LTD. CO., INC.	CHRISTMAS LIGHTS CITY HL	11/2024	1245	3,300.00
25-1010	01-W0129	RON WILLIAMS PLUMBING SERVI	REPAIR 2 LEAKS CITY HALL	11/2024	2142	2,145.00
					DEPARTMENT TOTAL:	112,940.39
DEPARTMENT: 18		TOWN CENTER				
25-0164	01-A0110	ALL SEASON BUILDING SUPPLY	TOWN CENTER, SPORTS, PARK	10/2024	390175	26.05
25-0170	01-C0106	CINTAS CORPORATION NO. 2	JANITORIAL SUPPLIES	11/2024	4211570096	829.31
25-0872	01-D0160	DANE & ASSOCIATES ELECTRIC	ELECTRICAL REPAIRS	11/2024	7835	475.00
25-0180	01-F0078	DAIOHS USA, INC	MEETING SUPPLIES	11/2024	OK-66388	222.82
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	20.00
25-0203	01-W0139	WEATHERMAN MECHANICAL, INC	SUBSCRIPTION & MAINTENANC	9/2024	S-A25349	190.00
					DEPARTMENT TOTAL:	1,763.18
DEPARTMENT: 19		BALL COMPLEX				
25-0164	01-A0110	ALL SEASON BUILDING SUPPLY	TOWN CENTER, SPORTS, PARK	10/2024	390166	130.06
25-0869	01-A2017	AMERICAN PIZZA PARTNERS, LP	CONCESSIONS - PIZZA	10/2024	262210	1,805.00
25-0217	01-B1019	BEN E. KEITH COMPANY	GROCERIES, PAPER GOODS	11/2024	66755989	294.31
25-0719	01-B1019	BEN E. KEITH COMPANY	CONCESSIONS FOOD/SUPPLIES	11/2024	66755989A	165.43
25-0216	01-I1119	STEPHENSON WHOLESALE CO., I	GROCERIES, PAPER GOODS, C	11/2024	7914763	199.47
25-1091	01-J0150	MATTHEW SCOTT JONES	UIC FEE FOR FALL COED/MEN	11/2024	106	920.00
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	70.00
					DEPARTMENT TOTAL:	3,584.27

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 20		AQUATICS				
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	20.00
					DEPARTMENT TOTAL:	20.00
DEPARTMENT: 21		FINANCE				
25-0071	01-C0245	CRAWFORD & ASSOCIATES, P.C.	CONSULTING/GASB REVIEWS	11/2024	19141	8,265.00
25-1071	01-C1068	CDW LLC	FRONT DESK REC PRINTER	11/2024	AB5RW3Q	825.39
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	40.00
					DEPARTMENT TOTAL:	9,130.39
DEPARTMENT: 31		COMMUNITY DEVELOPMENT				
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	70.00
					DEPARTMENT TOTAL:	70.00
DEPARTMENT: 41		POLICE				
25-0677	01-B0006	KARBS TOWING LLC	MISC TOWING NEEDS	11/2024	24-72128	85.00
25-0586	01-B0090	LEEDS WEST INVESTMENT GROUP	OIL CHANGES	11/2024	036052-58033	169.98
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	750.00
25-0116	01-T1055	BRANDONS TOWN PLAZA CLEANER	UNIFORM CLEANING	8/2024	AUGUST2024	130.00
25-0116	01-T1055	BRANDONS TOWN PLAZA CLEANER	UNIFORM CLEANING	9/2024	SEPTEMBER2024	132.50
25-0116	01-T1055	BRANDONS TOWN PLAZA CLEANER	UNIFORM CLEANING	10/2024	OCTOBER2024	95.00
					DEPARTMENT TOTAL:	1,362.48
DEPARTMENT: 42		ANIMAL WELFARE				
25-0123	01-D0090	OK DEPT. OF PUBLIC SAFETY	OLETS USER FEES	11/2024	LET-016678A	18.00
25-0852	01-M0236	TERRY R WOOD	VETERINARY SERVICES	11/2024	202411252827	90.00
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	20.00
					DEPARTMENT TOTAL:	128.00
DEPARTMENT: 44		SUPPORT SERVICES				
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	90.00
					DEPARTMENT TOTAL:	90.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 51		FIRE				
25-0342	01-A0110	ALL SEASON BUILDING SUPPLY	BUILDING REPAIR AND MAINT	11/2024	392711	11.86
25-1099	01-L0399	LIBERTY FLAGS, INC.	STATE & US FLAGS (8)	11/2024	114994	828.80
25-0336	01-R0090	RISK MANAGEMENT FUND	WORKERS COMP FEES	12/2024	202411262844	780.00
25-0951	01-S0088	SPECIAL OPS UNIFORMS, INC	ANNUAL UNIFORM ORDER	11/2024	353804	92.99
25-1060	01-S0156	STREET SIDE LTD. CO., INC.	CHRISTMAS LIGHTS	11/2024	1255	4,631.25
25-0942	01-S0206	STOLZ TELECOM, LLC	KUSSMAUL AUTO EJECTOR	11/2024	INV-004841	300.00
25-0949	01-S1015	S&S TEXTILES, INC	ANNUAL UNIFORM ORDER	11/2024	59042	7,220.51
					DEPARTMENT TOTAL:	13,865.41
					FUND TOTAL:	178,196.59

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 00		ADMINISTRATION				
25-0807	01-S2221	S&T ELECTRIC LLC	WESTERN DAYS	11/2024	1608A	1,000.00
25-1045	01-S2221	S&T ELECTRIC LLC	WH PARK LIGHTS/RECEPTICLE	11/2024	1608	630.00
					DEPARTMENT TOTAL:	1,630.00
					FUND TOTAL:	1,630.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 07		ADMINISTRATION				
25-0954	01-I0023	INGRAM LIBRARY SERVICES LLC	BOOKS	10/2024	84530178	52.69
					DEPARTMENT TOTAL:	52.69
					FUND TOTAL:	52.69

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 41		POLICE ENFORCEMENT				
25-0041	01-D0090	OK DEPT. OF PUBLIC SAFETY	OLETS TERMINALS, CAD SERV	11/2024	LET-016678	755.00
					DEPARTMENT TOTAL:	755.00
					FUND TOTAL:	755.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 14		ADMINISTRATION				
25-1032	01-A0065	ACTION SAFETY SUPPLY CO., L	MULTI POLY/PAINT STRIPING	11/2024	00275393	5,500.00
25-0760	01-C0108	COWAN GROUP ENGINEERING, LL	CHARLOTTE TERR DRAINAGE	11/2024	9249	2,000.00
					DEPARTMENT TOTAL:	7,500.00
					FUND TOTAL:	7,500.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 13		PARK AND RECREATION				
25-0743	01-M0328	MINICK MATERIALS COMPANY IN	MEADOWS PARK BANK STABIL.	11/2024	INV008579	8,839.30
					DEPARTMENT TOTAL:	8,839.30
DEPARTMENT: 15		GENERAL GOVERNMENT				
25-1009	01-M0341	METRASENS INC	METRASEN ULTRA W XACT ID	10/2024	3523325	23,690.00
					DEPARTMENT TOTAL:	23,690.00
DEPARTMENT: 18		TOWN CENTER				
25-0925	01-A0037	ARDOR LLC	DYE & POLISHED CONCRETE	11/2024	01769	20,859.15
					DEPARTMENT TOTAL:	20,859.15
DEPARTMENT: 61		STREETS				
25-1086	01-00870	OLD REPUBLIC TITLE COMPANY	TITLE INVESTIGATION	11/2024	361441	100.00
25-0065	01-C0108	COWAN GROUP ENGINEERING, LL	MULTIMODAL COMM PROJECT	11/2024	9240	3,750.00
25-0653	01-C0108	COWAN GROUP ENGINEERING, LL	MULTIMODAL COMM PROJECT	11/2024	9241	8,250.00
					DEPARTMENT TOTAL:	12,100.00
DEPARTMENT: 72		WATER				
25-0541	01-C1197	CORE & MAIN LP	PARTS FOR WATER LINES	11/2024	W019466	1,577.33
					DEPARTMENT TOTAL:	1,577.33
					FUND TOTAL:	67,065.78

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 00		ADMINISTRATION				
25-1118	01-E0007	EMERGENCY PHYSICIANS OF MID	WC 2025-03 - ER VISIT	11/2024	202411262846	245.43
25-1120	01-M1237	MCBRIDE CLINIC ORTHOPEDIC H	WC 2025-02/WC 2025-07	11/2024	202411262848	638.79
25-1119	01-V0106	VALIR OUTPATIENT CLINICS, L	WC 2025-02/WC 2025-04	11/2024	202411262847	668.50
25-1117	01-W0108	SERVRX, INC.	WC 2009-07 PRESCRIPTIONS	11/2024	202411262845	2,856.59
					DEPARTMENT TOTAL:	4,409.31
					FUND TOTAL:	4,409.31

DECEMBER 2024 VISA

DEPT			
501	ATTORNEY	$	500.00
511	CITY MANAGER	$	3,000.00
512	LIBRARY	$	16,000.00
513	PARKS & RECREATION	$	9,000.00
515	GENERAL GOVERNMENT	$	1,500.00
518	TOWN CENTER	$	8,800.00
521	FINANCE	$	500.00
531	COMM. DEV.	$	800.00
541	POLICE	$	2,500.00
551	FIRE	$	7,000.00
TOTAL		$	49,600.00

The City Manager has the authority to approve all claim's up to $50,000 per Ordinance #1153.

Agenda Item No: F.4

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Julie Slupe
Submitting Department: Library
Item Type: Approval
Agenda Section: CONSENT AGENDA

Subject Title:
Approval to Turn Past Due Library Accounts over to Collection Agency.

Recommendation:
Approve.

Initiator:
Julie Slupe

Background:
Past Due Accounts for November 2024.

Financial Impact:
$1,605.40

Staff Comments:

Attachments:
November 2024 Collections City Council Copy.pdf

NAME/RESPONSIBLE PARTY	CITY, STATE, ZIP	BOOK BALANCE
OJEDA OJEDA	OKLAHOMA CITY, OK. 73195	$79.84
LINDSEY M ESPINOSA	MUSTANG, OK. 73064	$61.16
LACI SUSANNE SHELTON	YUKON, OK. 73099	$72.94
DONNA MARIE CARTER	YUKON, OK. 73099	$76.99
JESSE ANNE POLLARD	MUSTANG, OK. 73064	$72.94
RACHEL M PERRY	MUSTANG, OK. 73064	$113.98
DENISE GUTIERREZ	MUSTANG, OK. 73064	$90.80
HEATHER M GIBSON	MUSTANG, OK. 73064	$151.78
FRANCISCO R YULFO	YUKON, OK. 73099	$175.91
FRANCISCO R YULFO	YUKON, OK. 73099	$12.99
MICHELLE RICO	MUSTANG, OK. 73064	$118.90
CHELSEY MARIE WOODS	MUSTANG, OK. 73064	$77.97
KARIME BLANCO	MUSTANG, OK. 73064	$85.98
BELINDA DAWN BENNETT	YUKON, OK. 73099	$112.84
RACHEL ROMOLO	PIEDMONT, OK. 73078	$170.88
RACHEL ROMOLO	PIEDMONT, OK. 73078	$70.62
SUZANNE T. MYERHOFF	YUKON, OK. 73099	$15.99
SUZANNE T. MYERHOFF	YUKON, OK. 73099	$15.90
SUZANNE T. MYERHOFF	YUKON, OK. 73099	$26.99
	TOTAL FOR INDIVIDUALS	$997.22
	TOTAL FOR FAMILY GROUP	$608.18
	OVERALL TOTAL	$1,605.40

Agenda Item No: F.5

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Janet Watts
Submitting Department: Finance
Item Type: Resolution
Agenda Section: CONSENT AGENDA

Subject Title:
Approval of Resolution No. 25-015 making Changes in the Library Fund Budget by Making a Supplemental Appropriation to Increase the 2024-2025 Fiscal Year Budget by $27,361.

Recommendation:
Approve.

Initiator:
Janet Watts, Finance Director

Background:
The Library Department received $27,361 from the Canadian County Educational Facilities Authority for fiscal year 2025. This portion represents the funding for The Library Consortium and will be used towards equipment, programs and program supplies.

Financial Impact:
$27,361

Staff Comments:

Attachments:
Res. 25-015 Canadian_Cty_Educ_Grant__27_361_fy25.pdf

RESOLUTION NO. 25-015

A RESOLUTION TO MAKE CHANGES IN THE LIBRARY FUND BUDGET BY MAKING A SUPPLEMENTAL APPROPRIATION TO INCREASE THE 2024-2025 FISCAL YEAR BUDGET BY $27,361.

WHEREAS, The Library Department received $27,361 from the Canadian County Educational Facilities Authority for fiscal year 2025. This portion represents the funding for The Library Consortium and will be used towards equipment, supplies and programs;

WHEREAS, the Council desires to appropriate funds;

NOW THEREFORE, BE IT RESOLVED, by the Council that the following supplemental appropriation be made:

SUPPLEMENTAL APPROPRIATION

Revenues:	
Grants (07-45111)	$27,361
Expenditures:	
Grant – Misc. (07-507-5611)	$27,361

This is to certify that the above and foregoing Resolution was dully **ADOPTED** and **APPROVED** by the Mayor and City Council this **3th** day of **December 2024**.

____
Mayor

ATTEST:

____
City Clerk

Proclamation

WHEREAS, the crime of violence against women and girls continues to be the most pervasive human rights violation and a global epidemic, thus violating an individual's privacy, dignity, security, and

WHEREAS, according to UN Women, as COVID-19 cases continue to strain health services, essential services, such as domestic violence shelters and helplines, have reached capacity and more needs to be done to prioritize addressing violence against women in COVID-19 response and recovery efforts; and

WHEREAS, the World Health Organization estimates that nearly one in three (30%) women worldwide have experienced physical and/or sexual violence; and

WHEREAS, according to UNICEF, "around 120 million girls under the age of 20 worldwide (about one in 10) have experienced forced intercourse or other forced sexual acts"; and

WHEREAS, more than 650 million women alive today were married as children and 12 million girls are married before the age of 18 each year; and

WHEREAS, according to the Global Report on Trafficking in Persons by the United Nations Office on Drugs and Crime, "the most common form of human trafficking (79%) is sexual exploitation"; and

WHEREAS, the World Health Organization estimates more than 200 million girls and women alive today have undergone female genital mutilation in the countries where the practice is concentrated,; and

WHEREAS, Zonta International is a leading global organization of professionals with more than 28,000 members in 62 countries working together to make gender equality a worldwide reality for women and girls and has contributed to help achieve a world free of violence against women and girls for more than 100 years; and

WHEREAS, during the annual 16 Days of Activism, the Zonta Club of Central Oklahoma—along with all Zonta clubs—is encouraged to take part in the Zonta Says NO to Violence Against Women campaign and to take local, national and international actions to influence the making and implementation of laws, as well as changing gender-based attitudes and behaviors to end violence against women.

NOW, THEREFORE, I, Brian Grider, Mayor of the City of Mustang, do hereby proclaim December 8, 2024 as

"Zonta Says NO to Violence Against Women Day"

in the City of Mustang and encourage all residents to prevent gender-based violence by educating the community on its harm, to advocate for survivors of gender-based violence and to act in service on their behalf.

GIVEN under my hand and seal of the City of Mustang, Oklahoma, this **3rd** day of **December, 2024**.

Brian Grider, Mayor

ATTEST:

Tammi Noblitt, City Clerk

Agenda Item No: G.4

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Ryan Connor
Submitting Department: Community Development
Item Type: Approval
Agenda Section: INFORMATION/REPORTS

Subject Title:
Appointment of One (1) New Member to the Mustang Planning Commission To Fill Vacancy

Recommendation:
Approve Appointment of New Planning Commissioner

Initiator:
Ryan Conner, City Planner

Background:
Current Planning Commissioner, John Gassen, expressed his gratitude for the ability to serve as Planning Commissioner the last few years but felt the need to vacate his seat because of various reasons. He submitted his formal resignation while also mentioning another individual whom he knew was interested in serving on the Commission. The individual mentioned was current Board of Adjustment member Aaron Spiegel, who has served on the Board of Adjustment since December of 2022. Mr. Spiegel originally submitted a Talent Bank application in November of 2022 and marked his preferred serving position as Planning Commission, but agreed to serve on the Board of Adjustment at the time since the Planning Commission seats were full. I contacted Mr. Spiegel and he is still very interested in serving on the Planning Commission and is excited to help guide the vision of his community. Mr. Spiegel has perfect attendance to BOA meetings and is very meticulous on the impact that each application could have on the City and community. Mr. Gassen represented Ward 4 but Mr. Spiegel lives in Ward 6. Section 90-31 of the Municipal Code states "..At least one member shall be appointed from each ward, when possible, and one member at-large..." So while Mr. Spiegel does not represent the same Ward that Mr. Gassen did, it is possible to appoint multiple Commissioners from the same ward. There have not been any Talent Bank applications submitted for the Planning Commission since Mr. Spiegelâ€™s application. Due to the frequent and regular meetings of the Planning Commission, we believe it to be important to appoint someone into the vacant seat as soon as possible.

Financial Impact:
0

Staff Comments:
Staff recommends acceptance of Mr. Spiegel's application to serve and be appointed to the Mustang Planning Commission.

Attachments:
Aaron Spiegel Resume 12-6-22.pdf

Tim Rooney

'om:	Online Talent Bank Submittal <mustang-ok@municodeweb.com>
Sent:	Wednesday, April 13, 2022 10:33 AM
To:	Tim Rooney
Subject:	Form submission from: Talent Bank Application

Caution! This message was sent from outside your organization.

Submitted on Wednesday, April 13, 2022 - 10:33am

Submitted by anonymous user: 205.162.227.132

Submitted values are:

Contact Information
First Name Aaron
Last Name Spiegel
Street Address 1576 E SW 59th St
Mailing Address (if different)
Phone Number 4055149886
Check the Boards or Committees you are interested in serving. Check more than one if you wish Planning Commission
Please describe why you are interested in serving on this board or committee. In what way do you feel you will benefit the public by serving? I am always interested in the development of our city and hope to be involved in the process that shapes our community.
Conflict of Interest
Note: All boards, committees, and commissions are subject to disclosure of conflicts of interest. The City Clerk's Office can supply you with complete information on the above requirements and the duties of the boards, committees, and commissions. Once submitted, all information included in this application is available to the public under the Oklahoma Open Records Act, 51 O.S. 24.A.1, including the applicant's name, address, phone number, and place of employment.
Acknowledgment BY CHECKING THIS BOX, I HEREBY CERTIFY THAT THE INFORMATION CONTAINED HEREIN IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE
Email Address aspiegel@cox.net

The results of this submission may be viewed at:

https://www.cityofmustang.org/node/8841/submission/67251

Agenda Item No: H.1

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Janet Watts
Submitting Department: Finance
Item Type: Presentation
Agenda Section: DISCUSSION ITEMS

Subject Title:
*Consideration of Acceptance of Bids for Professional Auditing Services from Arledge and Associates, P.C. for the Fiscal Year ending June 30, 2025, and Include a Four-Year Extension, for the City of Mustang and its Related Entities.

Recommendation:
Accept.

Initiator:
Janet Watts, Finance Director

Background:
Anne Elfrink & Associates, PLLC, has been a trusted partner for the City of Mustang in providing auditing services for over a decade, and now the firm is closing its doors after completing their fiscal year 2024 audits. This marks a significant change for the city, as we transition to a new provider for future auditing needs.

Bids were opened on November 13, 2024. A total of two bids were received for auditing services. The lowest bid is Arledge and Associates, P.C.

Financial Impact:

Staff Comments:
Recommend acceptance of bids.

Attachments:
Audit RFP.docx
GOVERNMENT AUDITOR LIST.xlsx
bid opening.pdf

Request for Proposal

Professional Services for
Auditing Services

Submit proposals (sealed) to:

Tammi Noblitt
City Clerk
City of Mustang
1501 N. Mustang Road
Mustang, OK 73064

Table of Contents

I. STATEMENT OF PURPOSE:

The City of Mustang, Oklahoma is seeking proposals from qualified firms to provide auditing services for its financial statements. The audit will cover the year-ended June 30, 2025, and will include a four-year extension option. The audit scope includes:

- Governmental activities
- Business-type activities
- Aggregate discretely presented component units
- Each major fund

We enthusiastically look forward to receiving your proposal.

II. INSTRUCTIONS FOR SUBMITTING A PROPOSAL:

A. General Requirements

1. Proposals must be received by **10:00 a.m. on Tuesday, November 12, 2024, Central Standard Time.** Please place proposals in a sealed envelope or box clearly labeled **"RFP Financial and Compliance Auditing".**

   Proposals received late will be returned unopened.

2. Proposals shall be delivered sealed to:
   Tammi Noblitt, City Clerk
   City of Mustang
   1501 N.
   Mustang Road
   Mustang, OK 73064

3. Inquiries to requesting clarification regarding the Request for Proposal or the content therein must be made via e-mail and must be received prior to the end of the business day on November 11, 2024**.**

   Janet Watts, Finance Director

   jwatts@cityofmustang.org

   Any questions regarding this RFP will be handled as promptly and as directly as possible. If a question requires only clarification of instructions or specifications, it will be handled via e-mail.

4. Auditors shall designate a contact person, with appropriate contact information, to address any questions concerning a proposal. The Auditors shall also state the name and title of individuals who will make final decisions regarding contractual commitments and have legal authority to execute the contract on the Auditor's behalf.

5. Proposals will be opened on the morning of the due date, at 10:00 a.m., at the:

City Council Chamber
1501 N. Mustang Road
Mustang, OK 73064

B. General Notifications

1. The City of Mustang notifies all possible Auditors that no person shall be excluded from participation in, denied any benefits of, or otherwise discriminated against in connection with the award and performance of any contract on the basis of race, religious creed, color, national origin, ancestry, physical disability, sex, age, ethnicity, or on any other basis prohibited by law.

2. All Auditors shall comply with all applicable laws regarding equal employment opportunity and nondiscrimination.

3. The City of Mustang also notifies all Auditors that the City has the right to modify the RFP and the requirements herein, to request modified proposals from Auditors, and to negotiate with the selected Auditor on price and other contract terms, as necessary to meet the City's Objectives.

4. Although it is the City's intent to choose only the most qualified Auditors, the City reserves the right to choose any number of qualified finalists for interview and/or for final selection. At the discretion of the City, one or more Auditors may be invited to be interviewed for purposes of clarification or discussion of the proposal.

5. This Request for Proposal does not commit the City of Mustang to pay any costs incurred in the preparation of proposals, or in submission of a proposal, or the costs incurred in making necessary studies and designs for preparation thereof, or to contract for services or supplies necessary to respond. Any expenses incurred by the Auditor(s) in appearing for an interview or in any way in providing additional information as part of the response to this Request for Proposals are solely the responsibility of the Auditor. The City of Mustang is not liable for any costs incurred by Auditors for any work performed by the Auditor prior to the approval of an executed contract by the City of Mustang.

III. SCOPE OF WORK:

A. The Auditor shall perform auditing and other services in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards; and the provisions Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

B. The Auditor will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Mustang, Oklahoma ("City").

C. The objectives of the 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 issue an auditor's report that includes opinions about whether the financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information.

D. Auditor shall prepare the Annual Survey of City and Town Finances (SAI 2643) for each fiscal year, in a form prescribed by the Oklahoma State Auditor and Inspector.

E. The Auditor will conduct the audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures considered necessary to express such opinions.

F. The Auditor shall ensure that the City Council, and the Authority Boards are included in all required communications.

G. The City will submit the Comprehensive Annual Financial Report to the Government Finance Officers Association of the United States and Canada (GFOA) for review in its Certificate of Achievement for Excellence in Financial Reporting program.

H. The Auditor and the City shall develop a report issuance schedule for the City and Authority. The issuance schedule will contain specific dates for fieldwork (<u>must be onsite</u>), client prepared schedules, draft report completion, report presentations, each level of audit review, draft issuance and final report issuance due by mid-November.

I. The Auditor shall retain all workpapers and reports, at the Auditor's expense, for a minimum of five (5) years, unless notified in writing by the City of the need to extend the retention period.

J. The Auditor shall respond to the reasonable inquiries of successor auditors and allow successor organization to review workpapers relating to matters of continuing accounting significance at no cost to the City or successor organization.

IV. DELIVERABLES:

The products, reports, and plans to be delivered to the city will include:

A. An opinion on the fair presentation of its Basic Financial Statements, as well as the separate entities listed in item Workpaper Retention and Access, in conformity with generally accepted accounting principles.

B. Conduct limited procedures as outlined in Section AU 558.07 of the American Institute of Certified Public Accountants' (AICPA) Professional Standards for the RSI, not to include auditing the required supplementary information (RSI) or the statistical section of the Comprehensive Annual Financial Report. The combining, individual fund, and component unit financial statements and supplementary information of the comprehensive annual financial report shall have an "in-relation-to" opinion.

C. An opinion, in accordance with Uniform Guidance, as to whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole; a report on internal control related to the financial statements and major programs; and a report on compliance with laws, regulations, and the provisions of contracts and grant agreements.

D. An Independent Accountant's Compilation Report on the report to the Oklahoma State Auditor and Inspector (Annual Summary of City and Town Finances - Form Number SA&I 2643).

E. Reports for each entity listed in Scope of Work as appropriate:

1. Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
3. Report on Required Communication. SAS 114 Report.
4. Written communications of control deficiencies.

V. AUDITOR AND PROPOSAL REQUIREMENTS

To be considered, interested Auditors should submit or address the following:

A. Proposal Construction and Organization

An original unbound copy (so marked) of your Proposal plus one (1) digital copy (compact disc or USB drive) to include the following:

1. Title Page—Title page showing the request for proposals subject; the

Auditor's name, contact information, and date of the proposal.

2. Table of Contents.
3. Transmittal Letter - A signed letter of transmittal briefly states the Auditor's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the Auditor believes it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for the period.
4. Detailed Proposal - The detailed proposal should follow the order set forth in Section VII B of this request for proposals.
5. Auditor Information Sheet along with executed copies of Affidavits, General Terms, Auditor Guarantees and Auditor Warranties, attached to this RFP (Appendix A and Appendix B).
6. Price Sheet Summary incorporating Appendix C.

B. Proposal Content

1. General:

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of the Auditors seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Proposal should demonstrate the qualifications of the Auditor and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The proposal should address all the points outlined in the request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the Auditor's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, items Nos. 2 through 13, must be included. They represent the criteria against which all the proposal will be evaluated.

<u>THE PROPOSAL DOCUMENT SHOULD BE NO MORE THAN 25 PAGES IN ITS ENTIRETY.</u>

(Excluding cover, affidavits, contact sheet and general terms)

2. Independence:

The Auditor should provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards / the U.S. General Accounting Office's Government Auditing Standards (2011).

The Auditor also should provide an affirmative statement that it is independent of all of the component units of the city as defined by those same standards.

The Auditor should also list and describe the Auditor's (or proposed sub-contractor's) professional relationships involving the City or any of its [agencies or component units/agencies], for the past five (5) years, together with a statement explaining why such

relationships do not constitute a conflict of interest relative to performing the proposed audit.

3. Licensed to Practice in Oklahoma / Licensed to Perform Governmental Audits:

a. An affirmative statement should be included indicating that the Auditor and all assigned key professional staff are properly licensed to practice in the State of Oklahoma.

b. An affirmative statement that the Auditor is licensed to perform governmental audits in the State of Oklahoma.

4. Auditor Qualifications and Experience:

The proposal should state the size of the Auditor's organization, the size of the Auditor's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. If the Auditor is a joint venture or consortium, the qualifications of each Auditor comprising the joint venture or consortium should be separately identified and the Auditor that is to serve as the principal auditor should be noted, if applicable.

The Auditor shall provide a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The Auditor shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past five (5) years. The Auditor shall provide information on the circumstances and status of any disciplinary action taken or pending against the Auditor during the past five (5) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience:

The Auditor shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the audit and indicate whether each such person is licensed to practice as a certified public accountant in Oklahoma.

The Auditor also should provide information on the government auditing experience of each person, assigned to the audit.

6. Engagements with Government Entities:

For the Auditor's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements must be ranked on the basis of total staff hours.

7. Specific Audit Approach:

The Auditor's proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this RFP. Auditors will be required to provide the following information on their audit approach:

a. Proposed segmentation of the engagement.
b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
c. Approach to be taken to gain and document an understanding of the internal control structures.
d. Approach to be taken in determining laws and regulations that will be subject to audit test work.
e. Approach to be taken in drawing audit samples for purposes of tests of compliance.

8. Identification of Anticipated Potential Audit Problems:

The proposal shall identify and describe any anticipated potential audit problems, the Auditor's approach to keeping clients advised of new authoritative guidance and assistance in implementing.

9. Interim Onsite Fieldwork:

The city is looking for ways to level the audit workload. The proposal should indicate to what extent the Auditor is committed to achieving this objective, and how the Auditor expects to implement this objective.

10. Auditor’s expertise in preparing a ACFR and experience with the Certificate of Excellence in Financial Reporting program.

11. Report delivery time requirements. The City is committed to issuing its reports as timely as possible. The proposal should indicate how the Auditor will help achieve this objective.

12. The Auditor’s willingness to provide a peer review report if their Auditor is selected.

13. The Proposed Fees:

a. The first page of the dollar cost bid should include the following information:

   1) Name of Auditor or Auditor organization

   2) Certification that the person signing the proposal is empowered represent the Auditor, to submit the bid, and legally authorized to bind the Seller to a contract with the City under the law of the State in which the Seller is legally organized,

   3) A Total All-Inclusive maximum price separately stated for the years 2025 to 2029 for all services requested.

b. The second page of the dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C) that supports the total all-inclusive maximum price.

VI. EVALUATION OF PROPOSALS:

A panel consisting of not less than three City of Mustang employees will evaluate proposals. Final selection shall be the sole determination of the City, and if a selection is made it will be to the Auditor whose proposal is determined to be in the best interests of the City. The approval of the selected Auditor will be subject to the final determination of the City and will be contingent on the successful completion of a contract between the City and the selected Auditor(s).

The following represent the principal selection criteria which will be considered during the evaluation process.

A. Mandatory Elements:

1. The Auditor is independent auditor and licensed to practice in Oklahoma.
2. The Auditor's professional personnel have received adequate continuing professional education within the preceding five years and have extensive experience in GASB 34 financial statements.
3. The Auditor has no conflict of interest with regard to any other work performed by the Auditor for the City.
4. The Auditor submits a copy of its most recent external quality control review report and the Auditor has a record of quality audit work.
5. The Auditor adheres to the instructions in this request for proposals on preparing and submitting the proposal.
6. The Auditor's willingness to provide a peer review report if selected.

B. Technical Qualifications: (maximum points - 70)

1. Expertise and Experience (maximum points - 40)
   a. The Auditor's past experience and performance on comparable government engagements.
   b. The quality of the Auditor's professional personnel to be assigned to the engagement and the quality of the Auditor's management support personnel to be available for technical consultation.
   c. The Auditor's expertise and experience with the GFOA's Certificate of Excellence in Financial Reporting program.
   d. The Auditor's experience with issuances of general obligation and revenue bond.
2. Audit Approach (maximum points - 30)
   a. Adequacy of proposed staffing plan for various segments of the engagement.
   b. Plan for interim onsite fieldwork.
   c. Other proposed approaches and innovative ideas.

C. Cost: (maximum points - 30)

VII. TIME FRAME FOR REVIEW:

The time frame for review of proposals is expected to be three (3) to four (4) weeks, but the City reserves the right to vary the period as necessary to meet its objectives. At the discretion of the City, one or more Auditors may be invited to be interviewed for purposes of clarification or discussion of their proposals.

VIII. AWARD OF PROPOSALS:

To Price, these factors may be considered in the evaluation and award of proposals:

1. The ability, capacity and skill of the Auditor to perform the contract or provide the service required,

2. Whether the Auditor can perform the contract or provide the service promptly or within the time specified, without delay or interference,

3. The character, integrity, reputation, judgment, experience and efficiency of the Auditor,

4. The quality of performance by Auditor of previous contracts or services,

5. The previous and existing compliance by the Auditor with laws and ordinances relating to the contract or service,

6. The sufficiency of the financial resources and ability of the Auditor to perform the contract or provide the service,

7. The quality, availability and adaptability of the Supplies, Services, and Information Technology Systems offered by Auditor to the particular use required,

8. The ability of the Auditor to provide future maintenance, support and service related to Auditor's offer,

9. Where an earlier delivery date would be of great benefit to the Using Department, the date and terms of delivery may be considered in the Proposal award,

10. The degree to which the Proposal submitted is complete, clear, and addresses the requirements in the Proposal specifications,

11. If a point system has been utilized in the Proposal specifications, the number of points earned by the Auditor.

12. The total cost of ownership, including the costs of supplies, materials, maintenance, and support necessary to perform the item's intended function.

13. If an evaluation committee performs the evaluation, the recommendation of such committee.

IX. MISCELLANEOUS:

A. The City expects to enter into a written Agreement (the "Agreement") with the chosen Auditor that shall incorporate this RFP and your proposal. Further, Auditor will be bound to comply with the provisions set forth in this RFP. In addition to any terms and conditions included in this RFP, the City may include in the Agreement other terms and conditions as deemed necessary. Your response to this RFP and any subsequent correspondence related to this proposal process will be considered part of the Agreement, if one is awarded to you.

B. All data included in this RFP, as well as any attachments, are proprietary to the City of Mustang.

C. The use of the City of Mustang's name in any way as a potential customer is strictly prohibited except as authorized in writing by the City of Mustang.

D. Your proposal must clearly indicate the name of the responding organization, including the Auditor's e-mail address and web site information, if applicable, as well as the name, address, telephone number and e-mail address of the organization's primary contact for this proposal. Your proposal must include the name, address, telephone number and e-mail address of the Auditor and/or team of Auditors assigned to the city account.

E. The city assumes no responsibility or liability for any costs you may incur in responding to this RFP, including attending meetings or contract negotiations.

F. The city is bound to comply with Oklahoma's Open Records Act, and information submitted with your proposal, with few exceptions, is a matter of public record. For specifics on the Oklahoma Open Records Act, see the link below:

https://libraries.ok.gov/law-legislative-reference/library-laws/statutes-open-records/

The City shall not be under any obligation to return any materials submitted in response to this RFP request.

G. The City shall not infringe upon any intellectual property right of any Auditor, but specifically reserves the right to use any concept or methods contained in the proposal. Any desired restrictions on the use of information contained in the proposal should be clearly stated. Responses containing your proprietary data shall be safeguarded with the same degree of protection as the City's own proprietary data. All such proprietary data contained in your proposal must be clearly identified. The City shall not be under any obligation to return any materials submitted in response to this RFP.

H. **Predecessor Workpapers:** Workpapers of continuing accounting significance will be provided by the incumbent auditors to the successor auditor at no cost to either the city or the successor auditors.

I. Manner of Payment:

1. Professional Auditing Services – City: Payment will be made after the satisfactory issuance of the City's component unit financial statements included in item G, the Single Audit Report, the Annual Comprehensive Financial Report, and the State Auditor Report.

J. Description of The Government:

1. Please visit the City's website at:

   www.cityofmustang.org for background Information on the following: fund structures, budgetary basis of accounting, federal and state financial assistance, and pension plans. Funding for the years to be audited should be similar to prior years.

2. The Finance Department is headed by Janet Watts, Director of Finance. The Accounting Division of the Finance Department has 8 employees.

K. Assistance to be provided to the Auditor:

1. **The Finance Department:** The Finance Department staff will be available during the audit to assist the Auditor by providing information, documentation, explanations, and prepare confirmations.
2. **Information Technology Department (IT) Assistance:** IT personnel will provide systems documentation, explanations and access to systems for control testing.
3. **Statements and Schedules to be prepared by the Staff of the City:** Finance Director City will prepare statements and schedules in the list of client prepared schedules, a copy of which is available upon request.
4. **Work Area:** The Auditor will be provided with reasonable work space, desks and chairs. The Auditor will also be provided with a network connection for accessing accounting reports and data files.
5. **Report Preparation:** The City Staff will be responsible for preparing the Letter of Transmittal, List of Principal Officials, City Government Organizational Chart, Certificate of Achievement for Excellence in Financial Reporting, Management's Discussion and Analysis, Budgetary Comparison Schedules and Statistical Section. The City has engaged another qualified account firm to assist in the preparation of the financial statements. The Auditor will be responsible for preparing the auditor's report, pension and OPEB schedules, schedule of expenditures of federal awards, and combing schedules. The Auditor will be responsible for printing copies of the ACRF Report. Management is responsible for distribution of the reports and the financial statements.

NON-COLLUSION AFFIDAVIT

(Required by Oklahoma law, 74 O.S. §85.22-85.25)

STATE OF ____________________)

)ss.

COUNTY OF___________________)

I, ____, of lawful age, being first duly sworn, state that:

(Auditor's Authorized Agent)

1. I am the authorized agent of Auditor herein for the purposes of certifying facts pertaining to the existence of collusion between and among Auditors and municipal officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the proposal to which this statement is attached.

2. I am fully aware of the facts and circumstances surrounding the making of Auditor's Proposal to which this statement is attached, and I have been personally and directly involved in the proceedings leading to the submission of such proposal; and

3. Neither the Firm nor anyone subject to the Firm's direction or control has been a party:
   a. to any collusion among Auditors in restraint of freedom of competition by agreement to respond at a fixed price or to refrain from responding,
   b. to any collusion with any municipal official or employee as to quantity, quality, or price in the prospective contract, or as to any other terms of such prospective contract, nor
   c. in any discussions between Auditors and any municipal official concerning exchange of money or other thing of value for special consideration in the letting of a contract.

By: ___________________________________
Signature

Title: ________________________________

Subscribed and sworn to before me this _day of ___________, 20___.

____

Notary Public

My Commission Expires: ______________________

Notary Commission Number: ___________________

The Affidavit must be signed by an authorized agent and notarized

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INTEREST AFFIDAVIT

STATE OF _____________________)

) ss.

COUNTY OF____________________)

I, ________________________________, of lawful age, being first duly sworn, state that I am the agent authorized by Seller to submit the attached Proposal. Affiant further states that no officer or employee of the City of Mustang either directly or indirectly owns a five percent (5%) interest or more in the Auditor's business or such a percentage that constitutes a controlling interest. Affiant further states that the following officers and/or employees of the City of Mustang own an interest in the Auditor's business which is less than a controlling interest, either direct or indirect.

____

____

____

By: ________________________________

Signature

Title: ________________________________

Subscribed and sworn to before me this _day of ___________, 20___.

____

Notary Public

My Commission Expires: ____________________________

Notary Commission Number: _________________________

County & State Where Notarized: ____________________

The Affidavit must be signed by an authorized agent and notarized

AFFIDAVIT OF CLAIMANT

STATE OF ____________________)

)ss.

COUNTY OF____________________)

The undersigned, of lawful age, being first duly sworn, on oath says that this contract is true and correct. Affiant further states that the work, services or materials will be completed or supplied in accordance with the contract, plans, specifications, orders or requests furnished the affiant. Affiant further states that (s)he has made no payment directly or indirectly of money or any other thing of value to any elected official, officer or employee of the City of Mustang or any public trust of which the City is a beneficiary to obtain or procure the contract or purchase order.

By: ________________________________

Signature

Name: ______________________________

Company: ___________________________

Title: ______________________________

Subscribed and sworn to before me this __ day of ______________________, 20___.

____

Notary Public

My Commission Expires: _____________________

Notary Commission Number: __________________

The Affidavit must be signed by an authorized agent and notarized

ACKNOWLEDGMENT OF RECEIPT OF ADDENDA/AMENDMENTS

I hereby acknowledge receipt of the following addenda or amendments and understand that such addenda or amendments are incorporated into the Bid Packet and will become a part of any resulting contract.

List Date and Title/Number of all addenda or amendments: (Write “None” if applicable).

____

____

____

____

____

____

Sign Here ► ______________________

Printed Name: ______________________

Title: ______________________

Date: ______________________

AUDITOR INFORMATION SHEET

Auditor's Legal Name: ____
(Must be Auditor's company name exactly as reflected on its organizational documents, filed with the state in which Auditor is organized; <u>not</u> simply a DBA.)

State of Organization: ____

Auditor's Type of Legal Entity: (check one)

( ) Sole Proprietorship	( ) Limited Liability Company
( ) Partnership	( ) Limited Liability Partnership
( ) Corporation	
( ) Limited Partnership	( ) Other: _____________

Address: ____
Street City State Zip

Website Address:___________________Email Address: ____________________

Contact:

Name: _____________________________

Street: ____________________________

City: ______________________________

State: _____________________________

Phone: _____________________________

Fax: _______________________________

Email: _____________________________

Legal or Alternate Contact:

Name: ______________________

Street: ______________________

City: ________________________

State: _______________________

Phone: ______________________

Fax: ________________________

Email:_______________________

Price Sheet Summary

This price sheet must include the format from Appendix C and all elements as described in the section titled, “AUDITOR AND PROPOSAL REQUIREMENTS”, sub section, “Proposal Content“

Company Name: ______________________________ Date: ____________________

Signature: ____________________________________

Name Printed: _______________________________

Title: ____

(THE REST OF THIS PAGE INTENTIONALLY LEFT BLANK)

It is anticipated that the City of Mustang will enter into an Agreement (contract) with the selected Auditor for an initial term ending one (1) year from the date of its execution by the City's Mayor, with four (4) one-year renewals available at the option of the City. Contracts entered into by the City of Mustang generally include, but are not limited to, the following terms:

1. **Renewals.** Contractor understands and acknowledges that any future contracts or renewals are neither automatic nor implied by this Agreement. The continuing purchase by City of the Services set forth in this Agreement is subject to City's needs and to City's annual appropriation of sufficient funds in City's fiscal year (July 1st to June 30th) in which such Services are purchased. In the event City does not appropriate or budget sufficient funds to perform this Agreement, this Agreement shall be null and void without further action by City.

2. **No Indemnification or Arbitration by City.** Contractor understands and acknowledges that City is a municipal corporation that is funded by its taxpayers to operate for the benefit of its citizens. Accordingly, and pursuant to Oklahoma law, City shall not indemnify nor hold Contractor harmless for loss, damage, expense or liability arising from or related to this Agreement, including any attorneys' fees and costs. In addition, Contractor shall not limit its liability to City for actual loss or direct damages for any claim based on a breach of this Agreement and the documents incorporated herein. City reserves the right to pursue all legal and equitable remedies to which it may be entitled. City will not agree to binding arbitration of any disputes.

3. **Intellectual Property Indemnification by Contractor.** Contractor agrees to indemnify, defend, and save harmless City and its officers, employees and agents from all suits and actions of every nature brought against them due to the use of patented, trademarked or copyright-protected appliances, products, materials or processes provided by Contractor hereunder. Contractor shall pay all royalties and charges incident to such patents, trademarks or copyrights.

4. **General Liability.** Contractor shall hold City harmless from any loss, damage or claims arising from or related to the performance of the Agreement herein. Contractor must exercise all reasonable and customary precaution to prevent any harm or loss to all persons and property related to this Agreement.

5. **Liens.** Pursuant to City's Charter (Art. XII, §5), no lien of any kind shall exist against any property of City. Contractor agrees to indemnify and hold the city harmless from all claims, demands, causes of action or suits of whatever nature arising out of the services, labor, and material furnished by Contractor or Contractor's subcontractors under the scope of this Agreement.

6. **No Confidentiality.** Contractor understands and acknowledges that City is subject to the Oklahoma Open Records Act (51 O.S. §24A.1 *et seq.*) and therefore cannot assure the confidentiality of contract terms or other information provided by Contractor pursuant to this Agreement that would be inconsistent with City's compliance with its statutory requirements there under.

7. **Compliance with Laws.** Contractor shall be responsible for complying with all applicable federal, state and local laws. Contractor is responsible for any costs of such compliance. Contractor shall take the necessary actions to ensure its operations in performance of this contract and employment practices are in compliance with the requirements of the Americans with Disabilities Act. Contractor certifies that it and all of its subcontractors to be used in the performance of this agreement are in compliance with 25 O.S. Sec. 1313 and

   participate in the Status Verification System. The Status Verification System is defined in 25 O.S. Sec. 1313 and includes, but is not limited to, the free Employee Verification Program (E-Verify) available at www.dhs.gov/E-Verify.

8. **Right to Audit.** The parties agree that books, records, documents, accounting procedures, practices, price lists or any other items related to the Services provided hereunder are subject to inspection, examination, and copying by City or its designees. Contractor shall retain all records related to this Agreement for the duration of the contract term and a period of five years following completion and/or termination of the contract. If an audit, litigation or other action involving such records begins before the end of the five-year period, the records shall be maintained for five years from the date that all issues arising out of the action are resolved or until the end of the five-year retention period, or for any additional period requested by the Oklahoma State Auditor's Office.

9. **Governing Law and Venue.** This Agreement is executed in and shall be governed by and construed in accordance with the laws of the State of Oklahoma without regard to its choice of law principles, which shall be the forum for any lawsuits arising under this Agreement or incident thereto. The parties stipulate that venue is proper in a court of competent jurisdiction in Mustang County, Oklahoma and each party waives any objection to such venue.

10. **No Waiver.** A waiver of any breach of any provision of this Agreement shall not constitute or operate as a waiver of any other provision, nor shall any failure to enforce any provision hereof operate as a waiver of the enforcement of such provision or any other provision.

11. **Entire Agreement/No Assignment.** This Agreement and any documents incorporated herein constitute the entire agreement of the parties and supersede any and all prior agreements, oral or otherwise, relating to the subject matter of this Agreement. This Agreement may only be modified or amended in writing and signed by both parties. Notwithstanding anything to the contrary herein, the City does not agree to the terms of any future agreements, revisions or modifications that may be required under this Agreement unless such terms, revisions or modifications have been reduced to writing and signed by both parties. Contractor may not assign this Agreement or use subcontractors to provide the Goods and/or Services without City's prior written consent. Contractor shall not be entitled to any claim for extras of any kind or nature.

12. **Equal Employment Opportunity.** Contractor shall comply with all applicable laws regarding equal employment opportunity and nondiscrimination.

The undersigned Auditor agrees to the inclusion of the above provisions, among others, in any contract with the City of Mustang.

Company Name: ______________________________ Date: ____________________

Signature: ____________________________________

Name Printed: _______________________________

Title: ____

APPENDIX A

AUDITOR GUARANTEES

The Auditor certifies it can, and will provide and make available, at a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Auditor Official: ___________

Name: ________________________________

Title: ____________________________

Auditor Organization: ____________________

Date: _________________________________

APPENDIX B
AUDITOR WARRANTIES

A. Auditor warrants that it is willing and able to comply with State of Oklahoma laws with respect to foreign (non-state of Oklahoma) corporations.

B. Auditor warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

C. Auditor warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the city.

D. Auditor warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Auditor Official: ___________

Name: ________________________________

Title: ____________________________

Auditor Organization: ____________________

Date: ________________________________

APPENDIX C
FORMAT FOR PROFFESIONAL FEES AND EXPENSES
FOR THE AUDITS OF THE CITY OF MUSTANG AND RELATED AUTHORITY

Entities	**2025**	**2026**	**2027**	**2028**	**2029**
City of Mustang					
Mustang Improvement Authority (MIA)					
Special Services:					
Single Audit					
Preparation of the Annual Survey of City and Town Finances (SAI2643)					

APPENDIX D

FY2025 SCHEDULE OF AUDIT FEES

Reporting Entries	Amount
City of Mustang	$
Mustang Improvement Authority (MIA)	

REGISTRANT NAME	SUBMITTED
ARLEDGE & ASSOCIATES, A	9/26/2024
BARBARA HENRY, CPA	9/26/2024
BRITTON, KUYKENDALL &	9/26/2024
C.J. RUNYON P.C.	9/26/2024
CHARLES MULLINS, CPA	9/26/2024
DELOITTE & TOUCHE LLP	9/26/2024
DILLON & ASSOCIATES, P.C.	9/26/2024
DWG, INC.	9/26/2024
EIDE BAILLY LLP	9/26/2024
ENGELBACH ROBERTS & CO.	9/26/2024
GRANT THORNTON LLP	9/26/2024
GRAY, BLODGETT & COMPANY,	9/26/2024
HBC CPAS & ADVISORS	9/26/2024
HSPG & ASSOCIATES, PC	9/26/2024
JOHNSTON & AHLSCHWEDE,	9/26/2024
KPMG LLP	9/26/2024
MANDY CHESSER, CPA	9/26/2024
MARY E. JOHNSON &	9/26/2024
MCCULLEY & MCCULLEY,	9/26/2024
MICHAEL METTRY, CPA	9/26/2024
ROSE ROCK CPAS, PLLC	9/26/2024
RUSSELL & WILLIAMS CPA'S, PC	9/26/2024
SMITH, CARNEY & CO., P.C.	9/26/2024
WEST & COMPANY, INC.	9/26/2024
WILSEY MEYER EATMON TATE	9/26/2024

EMAIL ADDRESS
LADONNA.SINNING@ARLEDGE.CPA
BJHNERYCPA@COX.NET
BKM@BKMCPASPC.COM
CJR@SWBELL.NET
CMULLINSCPA@AOL.COM
USFIRMSTATEREGULATORYFILINGS@DELOITTE.COM
BOBDILLONCPA@GMAIL.COM
BIGDWG@DWGCPA.COM
VDUTTON@EIDEBAILLY.COM
JAYHE@ENGELBACH-ROBERTS.COM
FIRMLICENSING@US.GT.COM
ROSSR@CPAGRAY.COM
LDHEIM@HBC-CPAS.COM
PHOLLINGSWORTH@HSPGCPAS.COM
LAHLSCHWEDE@CPA.COM
BCORWIN@KPMG.COM
MANDY@STINGLEYCPA.COM
MARYJ@J-ACPAS.COM
MMCPAS@CEBRIDGE.NET
METTRYCPA@OUTLOOK.COM
JPOPPE@ROSEROCKCPAS.COM
CASEYCPA@HOTMAIL.COM
LLOGAN@SMITHCARNEY.COM
WESTANDCOMPANY@AOL.COM
DAVID.EATMON@WMET.CPA

ADDRESS	CITY	STA	ZIP
PO BOX 14890	OKLAHOMA CITY	OK	73113
2807 N. CLASSEN BLVD.	OKLAHOMA CITY	OK	73106
PO BOX 507	WEATHERFORD	OK	73096
6417 N LIBBY AVE.	OKLAHOMA CITY	OK	73132
4430 N.W. 50TH ST., STE. G	OKLAHOMA CITY	OK	73112
100 N. BROADWAY	OKLAHOMA CITY	OK	73102
1401 DOUGLAS BLVD., STE. A	MIDWEST CITY	OK	73130
1912 N. DREXEL BLVD.	OKLAHOMA CITY	OK	73101
621 N. ROBINSON AVE., STE. 200	OKLAHOMA CITY	OK	73102
4000 N. CLASSEN BLVD., STE. 100C	OKLAHOMA CITY	OK	73118
211 N. ROBINSON AVE., STE. 1200	OKLAHOMA CITY	OK	73102
629 24TH AVE. SW.	NORMAN	OK	73069
9905 N. MAY AVE.	OKLAHOMA CITY	OK	73120
5400 N. GRAND BLVD., #330	OKLAHOMA CITY	OK	73112
3545 N.W. 58TH ST., STE. 325	OKLAHOMA CITY	OK	73151
210 PARK AVE., STE. 2650	OKLAHOMA CITY	OK	73102
701 CEDAR LAKE BLVD., STE. 440	OKLAHOMA CITY	OK	73114
2500 BOARDWALK ST., #201	NORMAN	OK	73069
PO BOX 1626	WEATHERFORD	OK	73096
2525 N.W. EXPRESSWAY., STE. 200	OKLAHOMA CITY	OK	73112
2829 N.W. 173RD ST.	EDMOND	OK	73012
2812 N.W. 57TH ST., STE. 102	OKLAHOMA CITY	OK	73112
5100 N. BROOKLINE AVE., #1000	OKLAHOMA CITY	OK	73112
2000 E. 15TH ST., STE. 450-A	EDMOND	OK	73013
1900 NW. EXPRESSWAY., STE. 300	OKLAHOMA CITY	OK	73118

DESIGNATED MANAGER
LADONNA SINNING, CPA
BARBARA HENRY, CPA
JAMES KUYKENDALL, CPA
C.J. RUNYON, CPA
CHARLES MULLINS, CPA
EARL STONE II, CPA
ROBERT DILLON, CPA
DAVID GANDALL, CPA
VANESSA DUTTON, CPA
JAY ENGELBACH, CPA
THOMAS KNIGHT, CPA
ROSS ROYE, CPA
LONNIE HEIM, CPA
PATRICK HOLLINGSWORTH, CPA
LINDA AHLSCHWEDE, CPA
BYRON CORWIN, CPA
MANDY CHESSER, CPA
MARY JOHNSON, CPA
GLEN MCCULLEY, CPA
MICHAEL METTRY, CPA
JAENA POPPE, CPA
CASEY RUSSELL, CPA
LEAH LOGAN, CPA
WILLIAM WEST, JR., CPA
DAVID EATMON, CPA

CITY OF MUSTANG BID OPENING

AS-READ BIDS

Project Name: Professional Auditing Services
Project Number: Finance Department
Bid Opening: November 12, 2024 10:15am

Bidder	As-Read Bid	
HBC CPA's & Advisors	\$44,000 COM \$12,000 Single Audit \$800 Review CAI	\$56,800 Total
Arledge & Associates	\$27,000 COM \$14,000 MIA \$5,000 Single Audit \$1000 Review CAI	\$47,000 Total

Agenda Item No: H.2

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Janet Watts
Submitting Department: Finance
Item Type: Presentation
Agenda Section: DISCUSSION ITEMS

Subject Title:
*Consideration of Award of Bid for Professional Auditing Services from Arledge and Associates, P.C. for the Fiscal Year ending June 30, 2025, and Include a Four-Year Extension, for the City of Mustang and its Related Entities.

Recommendation:
Approve.

Initiator:
Janet Watts, Finance Director

Background:
Bids were opened on November 13, 2024. A total of two bids have been received for auditing services. The lowest bid is Arledge and Associates, P.C.

Financial Impact:
$41,000, plus single audit $5,000 and SAI2643 $1,000, if needed.

Staff Comments:
Recommend awarding of bid to Arledge and Associates, P.C.

Attachments:
Arledge & Associates.pdf
Mustang 2025 Audit Engagement Letter.pdf

Arledge

certified public accountants

PROPOSAL

for services

Arledge
certified public accountants

November 9, 2024

Clerk of the City of Mustang
City of Mustang
P.O. Box 969
Mustang, OK 73534

Good afternoon,

Arledge and Associates, P.C. are pleased to submit this proposal for audit services for City of Mustang, Oklahoma, for the year ending June 30, 2025. Our attached fixed fee proposal includes additional hours year-round to consult with you, and all travel, meals, and incidental costs. The fee also considers that we will be onsite for most all fieldwork if that is your preference. This proposal is a firm and irrevocable offer for ninety days from the date of this letter. Let me highlight the reasons why our team is the best choice to fulfill your requirements:

- Our Long History of Governmental Experience – Our first governmental client was a mid-sized Oklahoma tribe in 1986. Since 1986 our team has continued to partner and work with numerous state and local governmental entities including work with single audit and uniform guidance requirements to aid in the successful completion of their auditing needs.
- Commitment to Governmental Sector – Our team members serve on the OSCPA Governmental Audit & Accounting Committee and as speakers at the annual conference as well as other conferences and continuing professional education around the state. We even conduct our own governmental accounting conference each summer.
- Governmental Experience and Expertise – Our team has conducted a wide variety of governmental audits throughout its history, which has allowed us to develop expert skill and knowledge in the area of governmental accounting, auditing and single audits with a client base of over 60 governmental entities.
- Team Members' Activities – We have team members who act as Government Finance Officers Association reviewers, Oklahoma Accountancy Board investigators and are board members on government commissions, not-for-profit and other oversite boards. We are highly experienced in statutory compliance audits for insurance, schools and audits under the Uniform Guidance.
- Excellence In Our Work – Your staff will not be expected to train our auditors. We are committed to provide both internal and external continuing professional education to our staff to ensure the best possible client experience.
- Audit Approach – Our team utilizes a risk based, customized approach that includes analytic procedures to provide an efficient but effective audit approach. This saves much wear and tear on you, the client.
- Client Service – Our team prides itself on strong communication with our clients. We will not leave you guessing and will be discussing our status from day one of our relationship with you. You will receive updates and if audit findings arise as part of our work, they will be discussed with you in advance so there are no surprises toward the end of audit fieldwork.

- We Deliver – Our team commits to meeting your reporting deadlines. Provided you have responded to our requests in a timely fashion and your draft report is ready for review on the dates proposed in your Request for Proposal, you can count on us to deliver.

The Arledge, P.C. team navigates diverse situations with poise, kindness, and consideration for others. Our mission is to improve the quality of life for our clients. We understand the local economy and the various governments in our state because we are present and active in the community. We have our own quality review right here in Oklahoma. If issues arise during the audit those issues are resolved locally instead of going through a review process at a national level, thus avoiding audit delays.

Our team at Arledge, P.C. believes we are the best firm for your needs because of our commitment to you as your audit firm. In summary, we want the City of Mustang, Oklahoma to be part of our winning team and join our successful group of clients. We look forward to building a long-term relationship with you and we encourage you to evaluate these factors as you read our attached proposal.

Sincerely,

Jake Winkler, CPA
Partner

AUDIT PROPOSAL FOR THE CITY OF MUSTANG, OKLAHOMA

Table of Contents

AUDIT PROPOSAL FOR THE CITY OF MUSTANG, OKLAHOMA

Getting Started

As you review this proposal, ask yourself, "What makes this firm different? What makes this firm stand out?"

- **Major Difference #1**
  We understand the local and governmental economies in Oklahoma because we are part of the local economy. Our team members live, work, and spend money here in our state and in our communities.

- **Major Difference #2**
  We communicate, we advise, we are easily accessible. Our entire audit team will be involved in your engagement's success from fieldwork to report.

- **Major Difference #3**
  We listen to our clients' wants and needs. We are the size of firm where every client is valued and important to us, but still large enough to effectively perform the engagement.

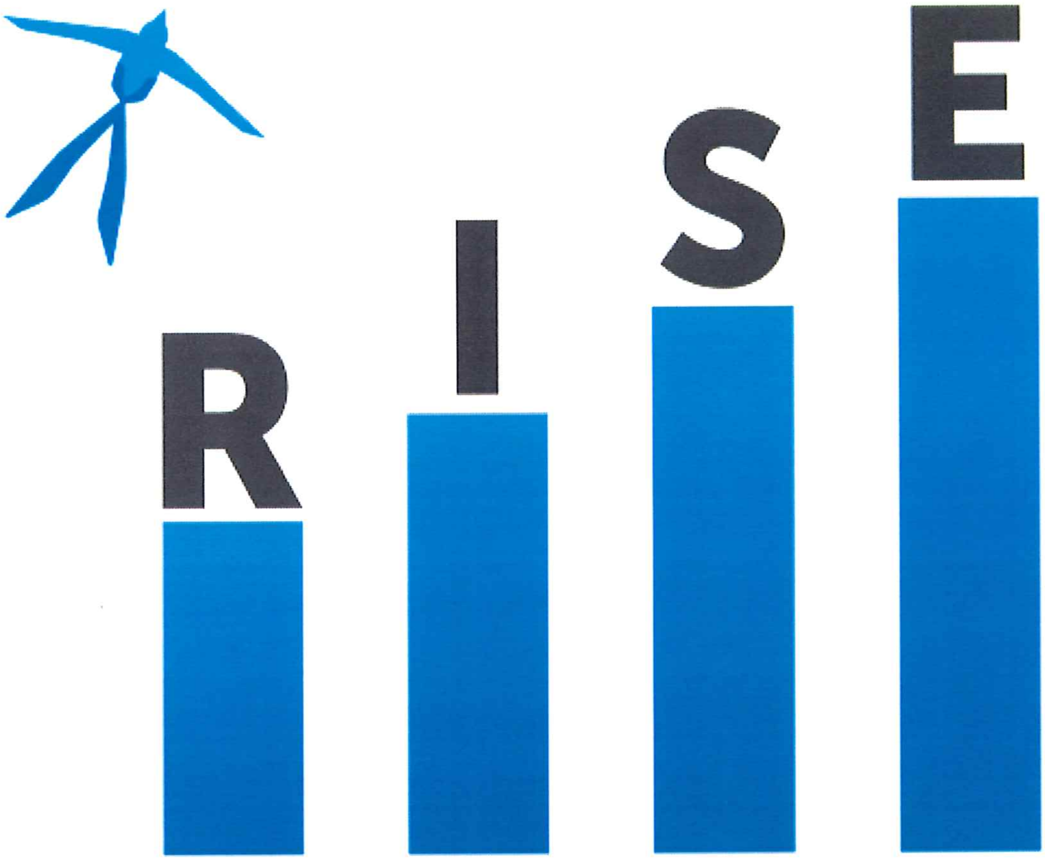
- **Major Difference #4**
  We are committed to serving the Municipal Governmental Sector with a total of 23 audits for Oklahoma Cities and towns completed for 2021. We also serve as auditors for the Oklahoma Municipal League, the Oklahoma Water Resources Board, and several other State agencies.

- **Major Difference #5**
  We live our core values.

Client Testimonials

"It has been a pleasure working with Arledge. Our personnel very much appreciated Arledge's professionalism and open communication."
– Tiatia Cromar, Finance Director, City of Midwest City

"When I call you, I know that Arledge will jump in with both feet and help us through any problem."
-Brian Churchman, CFO, National Rural Water Association



Arledge

certified public accountants

OUR VALUES

REACH
We work to maintain high energy, consistently demonstrate a willingness to help, and give maximum effort in all of our endeavors.
We reach.

ILLUMINATE
We navigate all situations with poise, kindness, and consideration for others.
We illuminate.

SEEK
We respectfully seek knowledge and assistance from those around us, understanding that each of us has much to learn and much to contribute.
We seek.

ENGAGE
Honest and ethical behavior is fundamental to our character. Our goal is a community of trustworthy professionals who build relationships based on integrity.
We engage.

AUDIT PROPOSAL FOR THE CITY OF MUSTANG, OKLAHOMA

Scope

The scope of work as defined in the audit proposal will be handled by the premier governmental auditing firm in the State of Oklahoma.

We will start by performing preliminary testing and understanding of internal controls and the City's environment in December/January. This will also include discussions with management on any potential fraud or non-compliance as well as discussions around operations during the previous fiscal year. We will also gain an understanding of the federal programs active at the City and the controls around compliance with those programs. As part of these planning procedures, we will review applicable state statutes, particularly those under Title 11. Cities and Towns, to determine which statutes may have a direct and material impact to the City and review City Ordinances and any applicable Codes for application to the audit.

We will be onsite with a team of 2-4 people for approximately two weeks for our fieldwork. Fieldwork will include the completion of substantive testing relating to the audit of the City as well as the compliance testing related to any major programs as defined under the Uniform Guidance, if necessary.

At the conclusion of our testing, we will express opinions on the fair presentation of the basic financial statements for all relative opinion units, including:

- Governmental Activities
- Business Type Activities
- All Major Funds, including the General Fund
- Aggregate Remaining Funds
- Aggregate Discretely Presented Component Units

Additionally, as addressed in our in-relation to opinion, we will perform limited procedures over required supplementary information, including management discussion and analysis, budgetary comparison schedules, pension funding progress schedules, and supplementary information, such as combining schedules and any statistical data presented.

Personnel

Engagement Organizational Chart

***All of your staff will operate out of our Oklahoma City office.**

Users of Financial Statements
(Management, State & Federal Government, Etc.)

Jake Winkler, CPA
Engagement Partner and Proposal Contact
Jake.winkler@arledge.cpa; (405) 348-0615

Ryon Fields, CPA
Manager

Michael Tawney, CPA
Senior Associate

Personnel

Jake Winkler, CPA
Partner

Jake is a graduate of the University of Central Oklahoma where he obtained his bachelor's degree in accounting and a master's in business administration. He joined the firm in 2020 and has over ten years of experience in public accounting with a large national firm. Jake has experience with local and state governmental units, insurance, healthcare, and not-for-profit entities. He has audit experience with the City of Broken Arrow, Sand Springs, Midwest City, Owasso, Enid, and Duncan with a previous firm.

Jake serves as an instructor for various organizations around the state and nationwide related to governmental topics. He has taught classes for the OSCPA, Tribal Conferences, and the National Rural Water Association over topics ranging from state law compliance, single audit best practices, and ARPA funding requirements.

Jake's experience in managing audits and background working with large governmental authorities will allow you to draw on his experiences with both in-state and out-of-state to determine best practices. He is currently a member of the American Institute of Certified Public Accountants and the Oklahoma Society of CPAs. He serves on the Accounting Careers Committee the OSCPA, the Governmental Accounting & Auditing Committee of the OSCPA, and has served on the board of various non-profit organizations in his career. He is a graduate of Leadership Edmond Class XXXVI and was named an OSCPA Trailblazer in 2018.

More about Jake

Jake and his wife have two daughters who ride horses and play soccer. The family enjoys traveling and the outdoors. The Winkler family are active members of their church and have been involved in the children's ministry and volunteer as coach for the church sports programs.

Personnel

Ryon Fields, CPA
Audit Manager

Ryon is a graduate of the University of Central Oklahoma where he earned his bachelor's in accounting as well as finance and graduated as Class Marshal. He is a licensed CPA In the state of Washington and Oklahoma.

Ryon joined Arledge & Associates, P.C. in January of 2022 and has four and a half years of public accounting experience. He has also worked in business-to-business software implementations and school district finance. Ryon has assisted numerous state and local entities through various audits, including Midwest City, Broken Arrow, Sand Springs, Sapulpa, and many others.

He currently serves the Oklahoma Society of CPAs as a member of the Governmental Accounting & Auditing committee and the Young Accounting Professionals committee. He also serves as a board member for the Oklahoma Council on Economic Education (OCEE), promoting economic education and financial literacy in Oklahoma.

He is currently a member of the American Institute of Certified Public Accountants, the Government Finance Officers Association, and the Oklahoma Society of CPAs.

More about Ryon

Ryon is active in his church. When he is not working or serving OCEE, he enjoys playing golf, dusting off his guitar, and spending time with family.

Audit Approach

The following work plan will be considered. Modifications to the plan will be made throughout the planning and testing process. We continually review our audit planning for appropriateness in the situation.

Audit planning

We believe that our audit planning process is a major determinant of the effectiveness and efficiency of your audit. Some of the procedures are:

- Review existing lease agreements to determine applicability to the GASB 87 standards.
- Review other periodic expenses to determine if they meet the definition of a lease under the GASB 87 standards.
- Identify material applicable leases and review them under GASB 87 to ensure proper accounting under the standard.
- Assist management with the calculation of the related assets and liabilities for each lease.
- Assist management in identifying best practices and potential software options for tracking them monthly.

Location of work: The Firm's offices and City's offices

Personnel assigned:

Jake Winkler, CPA – Partner
Ryon Fields, CPA – Manager
Michael Tawney, CPA - Senior
Other experienced team members as required

Study and Evaluation of Systems of Internal Accounting Control

Obtaining an understanding of the system of internal accounting control is a way for us to determine how much testwork we will need to do. Also, this gives us a look at processing routines and their efficiency. The main procedures are:

- Identification of major transaction cycles.
- Obtaining an understanding of the system of internal accounting control.

Location of work: City's offices

Personnel assigned:

Jake Winkler, CPA – Partner
Ryon Fields, CPA – Manager
Michael Tawney, CPA - Senior
Other experienced team members as required

AUDIT PROPOSAL FOR THE CITY OF MUSTANG, OKLAHOMA

Audit Approach (Continued)

Single Audit Evaluation, Compliance and Testwork

Since the School receives federal awards, certain additional tests may need to be conducted for the expenditure and use of those funds. We plan to:

Perform material and random transaction testing in all major transaction cycles.

Perform tests of compliance in accordance with Uniform Guidance and applicable other Federal and Agency guidance.

Use a risk-based approach to determine major programs.

Determine materiality at the major program level.
The tests of controls will cover the following 14 compliance requirements as detailed in the *OMB Compliance Supplement for Single Audits*.

A. Activities Allowed or Unallowed
B. Allowable Costs/Cost Principles
C. Cash Management
D. Reserved
E. Eligibility
F. Equipment and Real Property Management
G. Matching, Level of Effort, Earmarking
H. Period of Performance
I. Procurement and Suspension and Debarment
J. Program Income
K. Reserved
L. Reporting
M. Subrecipient Monitoring
N. Special Tests and Provisions

Location of work: The Firm's and the City's offices

Personnel assigned:

Jake Winkler, CPA – Partner
Ryon Fields, CPA – Manager
Michael Tawney, CPA - Senior
Other experienced team members as required

Audit Approach (Continued)

Substantive Tests

We will perform substantive tests of account balances as determined by the study and evaluation of internal control and related tests of compliance including, but not limited to, the following:

- Cash and investments
- Interfund accounts, advances, borrowings, transfers, etc.
- Revenue and receivables
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and debt service expenditures
- Deferred outflows/inflows of resources
- Fund equities (net position) including restrictions
- Insurance and self-insurance
- Review of minutes, contracts, ordinances and laws
- Any other applicable accounts

Location of work: City's offices

Personnel Assigned:
Jake Winkler, CPA – Partner
Ryon Fields, CPA – Manager
Michael Tawney, CPA - Senior
Other experienced team members as required

Keys to Success

Our experience will expedite your audit process and greatly reduce your frustration.

Our key players remain the same. You don't have to train the people running the audit.

These factors add up to convenience for you, our client.

Audit Approach (Continued)

Concluding/Reporting

Communicating the results of our audit procedures to you is where we make a big difference. We take the time to make sure the report and filings are proper and correct. We go over the report with your management team. Above all, we make sure you are satisfied with the way the audit was conducted.
We will:

- Review audit evidence, working papers and reports in accordance with Firm quality control procedures.
- Review our audit field work and reach conclusions.
- Prepare draft reports for client review.
- Communicate any findings and any audit adjustments to appropriate personnel.
- Review the financial statements and prepare the independent auditor's report.
- Prepare the management letter.
- Prepare the Required Communications Letter.
- Hold an exit conference with management personnel.
- Advise management regarding upcoming FASB pronouncements.
- Present the audit report to the Board.

Location of work: The Firm's and City's Offices

Personnel Assigned:
Jake Winkler, CPA – Partner
Ryon Fields, CPA – Manager
Michael Tawney, CPA - Senior
Other experienced team members as required

Keys to Success

We understand GASB pronouncements and how they related to your organization.

Clear, concise communication will be made to you regarding the progress of our audit procedures.

We will meet with management, and the Board to discuss the results and conclusions of our audit procedures.

Our experienced team provides insightful solutions.

Profile of the Firm

Our firm was formed on July 1, 1983, by John M. Arledge, CPA, and has grown from one CPA in 1983 to our current professional team consisting of 45 professionals, with 20 CPAs and 8 partners. We are proud of this growth and stability and feel our dedication to unmatched service is responsible for this success.

We are a firm with a team of professionals representing over one hundred years of auditing and tax experience. We have offices located in Edmond and Oklahoma City, Oklahoma.

What you should know about our firm:

- We are independent and have no potential independence impairments with respect to The City of Mustang, Oklahoma, as defined by the American Institute of Certified Public Accountants (AICPA).
- We are in compliance with Title 59 O.S. § 15.15. requiring registration with the Oklahoma Accountancy Board.
- The firm and all its professionals are duly licensed to practice accountancy within Oklahoma, and we are on the approved list for governmental audits with the Oklahoma State Auditor and Inspector.
- We have a clean opinion on our attached external peer review report.
- We have the proven ability to meet difficult financial reporting deadlines.
- We have been named by INSIDE Public Accounting as a top 500 firm in the country and are in the top 500 fastest growing firms in the United States.
- Arledge has a talented team of experienced professionals, the majority of whom have been in the profession for more than three years. While there has been turnover over the last three years, our current team has been together for two years and the team assigned to your engagement is expected to remain a part of this firm for the foreseeable future.
- We are committed to working with our clients to keep them informed on emerging issues and potential changes in accounting principles and auditing standards.
- We are informed; we meet or exceed all requirements for continuing professional education, with a significant focus on the government sector where our staff receive a minimum of 12 hours a year in governmental instruction.
- Arledge provides our clients flexibility and agility while maintaining quality.
- If we Identify issues as part of our engagement, we will be active in helping you determine a course of action to correct those issues.
- We are members of the GFOA and have partners and staff who attend their annual conference.
- We complete, annually, approximately 4 to 6 audits that qualify for the GFOA Annual Comprehensive Financial Report (ACFR) and are consistently successful in obtaining that certification for those Cities.

Profile of the Firm

Aprio Firm Alliance

At Arledge, we are committed to offering the best possible service to our clients with business operations in Oklahoma and beyond. We are proud to partner with Aprio, an internationally recognized firm which operates in more than 50 countries.

Our partnership means the ability to retain the flexibility our Oklahoma clients count on while leveraging access to a broader network of peer professionals.

Seamless consultation and broader expertise are made possible through that alliance without compromising customer service. It's all the benefits of a familiar local office paired with the capability of a larger firm.

Aprio ranks #26 in Accounting Today's 2022 Top 100 list and our affiliation allows for external consultation without passing along related fees.

We've always been available and affable but we're now more able than ever. Our skilled professionals access the same capability and extensive knowledge of the largest firms in the nation.

Even as your business expands, so does our reach. Through our Oklahoma office and extensive peer network, we are ready for what's on the horizon.

Find out more at https://www.aprio.com/about/aprio-firm-alliance/.

Governmental Experiencee

City of Broken Arrow, Oklahoma

Broken Arrow, OK
(918) 259-2400 - Cynthia Arnold, Finance Director

City of Sand Springs, Oklahoma

Sand Springs, OK
(918) 246-2500 - Ella Fast, Finance Director/Treasurer

City of Midwest City, Oklahoma

Midwest City, OK
(405) 739-1245 - Tiatia Cromar, Finance Director

Oklahoma Water Resource Board

Oklahoma City, OK
(405) 530-8800 - Laura Oak, Comptroller

HBC
CPAs & Advisors

Report on the Firm's System of Quality Control

December 15, 2022

To the Members of
Arledge & Associates, P.C.
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Arledge & Associates, P.C. (the firm) in effect for the year ended May 31, 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 in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

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.

9905 N. May Avenue, Oklahoma City, Oklahoma 73120
Phone (405) 848-7797 Fax (405) 848-7840 Web address: www.hbc-cpas.com

To the Members of
Arledge & Associates, P.C.
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Arledge & Associates, P.C. in effect for the year ended May 31, 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. Arledge & Associates, P.C. has received a peer review rating of pass.

HBC CPAs & Advisors

HBC CPAs & Advisors
Oklahoma City, Oklahoma

9905 N. May Avenue, Oklahoma City, Oklahoma 73120
Phone (405) 848-7797 Fax (405) 848-7840 Web address: www.hbc-cpas.com

Pricing Proposal Details

City of Mustang, Oklahoma

FIRM: ARLEDGE & ASSOCIATES, P.C.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR
THE AUDIT OF THE 2025 FISCAL YEAR

	Hours	Standard Hourly Rates	Total
Team Members			
Partners	25	$ 500	$ 12,500
Manager	50	250	$ 12,500
Senior	150	150	$ 22,500
Team members	150	125	$ 18,750
Total			66,250
Courtesy Discount			(25,250)
FY2025 Audit Fee			**$ 41,000**

Single Audit Fees	
First Major Program	**$ 5,000**
Each additional Major Program	**$ 3,500**

Future Engagement Fees	**FY2026**	**FY2027**	**FY2028**	**FY2029**
	$ 43,100	$ 45,300	$ 47,600	$ 50,000

Value-Added Contribution and Communication Thereof:

As the only Oklahoma-owned firm with vaste municipal government experience, Arledge & Associates will add value with our local knowledge of numerous municipal governments in Oklahoma. We very much value our relationship with the our municipal audit clients, with Crawford & Associates, and with the Oklahoma Municipal league and feel our connections in this arena are valuable to you. Further, we are available throughout the year to meet with management and the Council at no additional fee to the City. Our fee is all inclusive of travel costs as well.

INTEREST AFFIDAVIT

STATE OF Oklahoma)

) ss.

COUNTY OF Oklahoma)

I, Jake Winkler, of lawful age, being first duly sworn, state that I am the agent authorized by Seller to submit the attached Proposal. Affiant further states that no officer or employee of the City of Mustang either directly or indirectly owns a five percent (5%) interest or more in the Auditor's business or such a percentage that constitutes a controlling interest. Affiant further states that the following officers and/or employees of the City of Mustang own an interest in the Auditor's business which is less than a controlling interest, either direct or indirect.

____

____

____

By: ____________________
Signature

Title: Shareholder

Subscribed and sworn to before me this 11th day of November, 2024.

Crystal M. Stewart
Notary Public

My Commission Expires: 9-5-2027

Notary Commission Number: 23011996

County & State Where Notarized: Oklahoma, Oklahoma

CRYSTAL M. STEWART NOTARY PUBLIC Commission # 23011996 My Commission Expires 09-05-2027 STATE OF OKLAHOMA

The Affidavit must be signed by an authorized agent and notarized

AFFIDAVIT OF CLAIMANT

STATE OF Oklahoma)

)ss.

COUNTY OF Oklahoma)

The undersigned, of lawful age, being first duly sworn, on oath says that this contract is true and correct. Affiant further states that the work, services or materials will be completed or supplied in accordance with the contract, plans, specifications, orders or requests furnished the affiant. Affiant further states that (s)he has made no payment directly or indirectly of money or any other thing of value to any elected official, officer or employee of the City of Mustang or any public trust of which the City is a beneficiary to obtain or procure the contract or purchase order.

By: ______________________

Signature

Name: Jake Winkler

Company: Arledge and Associates, P.C.

Title: Shareholder

Subscribed and sworn to before me this 11th day of November, 2024.

Crystal M. Stewart

Notary Public

My Commission Expires: 9-5-2027

Notary Commission Number: 23011996

CRYSTAL M. STEWART NOTARY PUBLIC Commission # 23011996 My Commission Expires 09-05-2027 STATE OF OKLAHOMA

The Affidavit must be signed by an authorized agent and notarized

ACKNOWLEDGMENT OF RECEIPT OF ADDENDA/AMENDMENTS

I hereby acknowledge receipt of the following addenda or amendments and understand that such addenda or amendments are incorporated into the Bid Packet and will become a part of any resulting contract.

List Date and Title/Number of all addenda or amendments: (Write "None" if applicable).

None.

Sign Here ▶

Printed Name: Jake Winkler

Title: Shareholder

Date: 11-11-2024

AUDITOR INFORMATION SHEET

Auditor's Legal Name: Arledge and Associates, P.C.
(Must be Auditor's company name exactly as reflected on its organizational documents, filed with the state in which Auditor is organized; not simply a DBA.)

State of Organization: Oklahoma

Auditor's Type of Legal Entity: (check one)

( ) Sole Proprietorship
( ) Partnership
(X) Corporation
( ) Limited Partnership
( ) Limited Liability Company
( ) Limited Liability Partnership
( ) Other: ______________

Address: P.O. Box 14890 (Street) Oklahoma City, (City) Ok (State) 73113 (Zip)

Website Address: www.arledge.cpa **Email Address:** Jake.Winkler@arledge.cpa

Contact:

Name: Jake Winkler
Street: P.O. Box 14890
City: Oklahoma City
State: Ok
Phone: (405) 348-0615
Fax:
Email: jake.winkler@arledge.cpa

Legal or Alternate Contact:

Name: LaDonna Sinning
Street: P.O. Box 14890
City: Oklahoma City
State: Ok
Phone: (405) 348-0615
Fax:
Email: ladonna.sinning@arledge.cpa

Price Sheet Summary

This price sheet must include the format from Appendix C and all elements as described in the section titled, "AUDITOR AND PROPOSAL REQUIREMENTS", sub section, "Proposal Content"

Company Name: Arledge and Associates, P.C. Date: 11-11-2024

Signature:

Name Printed: Jake Winkler

Title: Shareholder

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City of Mustang General Contract Terms

It is anticipated that the City of Mustang will enter into an Agreement (contract) with the selected Auditor for an initial term ending one (1) year from the date of its execution by the City's Mayor, with four (4) one-year renewals available at the option of the City. Contracts entered into by the City of Mustang generally include, but are not limited to, the following terms:

1. **Renewals.** Contractor understands and acknowledges that any future contracts or renewals are neither automatic nor implied by this Agreement. The continuing purchase by City of the Services set forth in this Agreement is subject to City's needs and to City's annual appropriation of sufficient funds in City's fiscal year (July 1st to June 30th) in which such Services are purchased. In the event City does not appropriate or budget sufficient funds to perform this Agreement, this Agreement shall be null and void without further action by City.

2. **No Indemnification or Arbitration by City.** Contractor understands and acknowledges that City is a municipal corporation that is funded by its taxpayers to operate for the benefit of its citizens. Accordingly, and pursuant to Oklahoma law, City shall not indemnify nor hold Contractor harmless for loss, damage, expense or liability arising from or related to this Agreement, including any attorneys' fees and costs. In addition, Contractor shall not limit its liability to City for actual loss or direct damages for any claim based on a breach of this Agreement and the documents incorporated herein. City reserves the right to pursue all legal and equitable remedies to which it may be entitled. City will not agree to binding arbitration of any disputes.

3. **Intellectual Property Indemnification by Contractor.** Contractor agrees to indemnify, defend, and save harmless City and its officers, employees and agents from all suits and actions of every nature brought against them due to the use of patented, trademarked or copyright-protected appliances, products, materials or processes provided by Contractor hereunder. Contractor shall pay all royalties and charges incident to such patents, trademarks or copyrights.

4. **General Liability.** Contractor shall hold City harmless from any loss, damage or claims arising from or related to the performance of the Agreement herein. Contractor must exercise all reasonable and customary precaution to prevent any harm or loss to all persons and property related to this Agreement.

5. **Liens.** Pursuant to City's Charter (Art. XII, §5), no lien of any kind shall exist against any property of City. Contractor agrees to indemnify and hold the city harmless from all claims, demands, causes of action or suits of whatever nature arising out of the services, labor, and material furnished by Contractor or Contractor's subcontractors under the scope of this Agreement.

6. **No Confidentiality.** Contractor understands and acknowledges that City is subject to the Oklahoma Open Records Act (51 O.S. §24A.1 *et seq.*) and therefore cannot assure the confidentiality of contract terms or other information provided by Contractor pursuant to this Agreement that would be inconsistent with City's compliance with its statutory requirements there under.

7. **Compliance with Laws.** Contractor shall be responsible for complying with all applicable federal, state and local laws. Contractor is responsible for any costs of such compliance. Contractor shall take the necessary actions to ensure its operations in performance of this contract and employment practices are in compliance with the requirements of the Americans with Disabilities Act. Contractor certifies that it and all of its subcontractors to be used in the performance of this agreement are in compliance with 25 O.S. Sec. 1313 and

participate in the Status Verification System. The Status Verification System is defined in 25 O.S. Sec. 1313 and includes, but is not limited to, the free Employee Verification Program (E-Verify) available at www.dhs.gov/E-Verify.

8. **Right to Audit.** The parties agree that books, records, documents, accounting procedures, practices, price lists or any other items related to the Services provided hereunder are subject to inspection, examination, and copying by City or its designees. Contractor shall retain all records related to this Agreement for the duration of the contract term and a period of five years following completion and/or termination of the contract. If an audit, litigation or other action involving such records begins before the end of the five-year period, the records shall be maintained for five years from the date that all issues arising out of the action are resolved or until the end of the five-year retention period, or for any additional period requested by the Oklahoma State Auditor's Office.

9. **Governing Law and Venue.** This Agreement is executed in and shall be governed by and construed in accordance with the laws of the State of Oklahoma without regard to its choice of law principles, which shall be the forum for any lawsuits arising under this Agreement or incident thereto. The parties stipulate that venue is proper in a court of competent jurisdiction in Mustang County, Oklahoma and each party waives any objection to such venue.

10. **No Waiver.** A waiver of any breach of any provision of this Agreement shall not constitute or operate as a waiver of any other provision, nor shall any failure to enforce any provision hereof operate as a waiver of the enforcement of such provision or any other provision.

11. **Entire Agreement/No Assignment.** This Agreement and any documents incorporated herein constitute the entire agreement of the parties and supersede any and all prior agreements, oral or otherwise, relating to the subject matter of this Agreement. This Agreement may only be modified or amended in writing and signed by both parties. Notwithstanding anything to the contrary herein, the City does not agree to the terms of any future agreements, revisions or modifications that may be required under this Agreement unless such terms, revisions or modifications have been reduced to writing and signed by both parties. Contractor may not assign this Agreement or use subcontractors to provide the Goods and/or Services without City's prior written consent. Contractor shall not be entitled to any claim for extras of any kind or nature.

12. **Equal Employment Opportunity.** Contractor shall comply with all applicable laws regarding equal employment opportunity and nondiscrimination.

The undersigned Auditor agrees to the inclusion of the above provisions, among others, in any contract with the City of Mustang.

Company Name: Arledge and Associates, P.C. Date: 11-11-2024

Signature: ______________________

Name Printed: Jake Winkler

Title: Shareholder

APPENDIX A
AUDITOR GUARANTEES

The Auditor certifies it can, and will provide and make available, at a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Auditor Official: ______________

Name: Jake Winkler

Title: Shareholder

Auditor Organization: Arledge and Associates, P.C.

Date: 11-11-2024

APPENDIX B
AUDITOR WARRANTIES

A. Auditor warrants that it is willing and able to comply with State of Oklahoma laws with respect to foreign (non-state of Oklahoma) corporations.

B. Auditor warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

C. Auditor warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the city.

D. Auditor warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Auditor Official: ____________

Name: Jake Winkler

Title: Shareholder

Auditor Organization: Arledge and Associates, P.C.

Date: 11-11-2024

APPENDIX C
FORMAT FOR PROFFESIONAL FEES AND EXPENSES
FOR THE AUDITS OF THE CITY OF MUSTANG AND RELATED AUTHORITY

Entities	**2025**	**2026**	**2027**	**2028**	**2029**
City of Mustang	$27,000	$28,400	$29,900	$31,400	$33,000
Mustang Improvement Authority (MIA)	$14,000	$14,700	$15,500	$16,200	$17,000
Special Services:					
Single Audit	$5,000				
Preparation of the Annual Survey of City and Town Finances (SAI2643)	$1,000				

APPENDIX D
FY2025 SCHEDULE OF AUDIT FEES

Reporting Entries	Amount
City of Mustang	$27,000
Mustang Improvement Authority (MIA)	$14,000

FY-2025 AUDIT ENGAGEMENT LETTER

November 25, 2024

To the Honorable Mayor and Members of the City Council
Mustang, Oklahoma

We are pleased to confirm our understanding of the services we are to provide for City of Mustang, Oklahoma (the "City") for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's 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 City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary Comparison Schedules
3) Other Pension and Post-Employment Benefits Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements:

1) Combining Schedules
2) Schedule of Debt Coverage
3) Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Introductory Section
2) Statistical Tables

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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *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 of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1) Management override of controls

2) Improper revenue recognition due to fraud

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control.

As required by the Uniform Guidance, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards* and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of our those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs, compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on June 30, 2025.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Mayor and City Council of the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Arledge & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agent or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Arledge & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Auditor and Inspector. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jake Winkler, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be $41,000. Additionally, if a Single Audit is required under Uniform Guidance, an additional fee of $5,000 will be charged for the first major program and $3,500 for each additional program. This fixed price includes an electronic pdf copy of the report for distribution to your board members and others and 1 bound copy. Additional bound copies are available for $.50 per page. This fee includes our miscellaneous charges, such as travel and meals. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Because our Engagement Letter provides ongoing access to the accounting and business advice you need on a fixed-price basis, you are not inhibited from seeking timely advice from us. While the fixed price entitles you to unlimited consultation with us, if your questions or issues require additional research and analysis beyond consultation, that work will be subject to an additional price negotiation before the service is to be performed, an Addendum to the Engagement Letter will be issued before delivery of the additional service is to be performed, with payment terms agreed to in advance. By virtue of signing this document, you have indicated that your reporting entity has been appropriately defined, all trial balances will be reasonably adjusted, your key accounts will be reconciled, unusual transactions, significant financial estimates and disclosures have been communicated to us prior to the date at the top of this letter. Also, you have indicated that the entity has competent personnel in key financial positions and there has been no turnover in the accounting/finance department. If we find that the facts are different for any of the preceding assumptions, we will negotiate an Addendum to the Engagement Letter and negotiate a new engagement fee before we issue our final report.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees, which will be charged at standard hourly rates. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue written reports upon completion of our audit of the City's financial statements and Single Audit. Our reports will be addressed to the Mayor and City Council 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Cost of Consequential Damages

Any liability of Arledge & Associates, P.C. and its personnel to the City is limited to the amount of the annual fee the City paid for this audit engagement as liquidated damages.

The City agrees that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if both Arledge & Associates, P.C. and the City agree to be bound. Arledge & Associates, P.C. and the City will share any cost of mediation equally.

We appreciate the opportunity to be of service to the City 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 attached copy and return it to us.

Sincerely,

Arledge & Associates P.C.

Arledge & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Mustang, Oklahoma.

Management signature: ________________________

Title: ____

Governance signature: ________________________

Title: ____

Agenda Item No: I.1

Mustang City Council Agenda Item Report

Meeting Date: December 3, 2024
Submitted by: Jon Miller
Submitting Department: Law
Item Type: Approval
Agenda Section: MATTERS FOR EXECUTIVE SESSION

Subject Title:
*Consideration of City Attorney's Employment Agreement; and, proposed Executive Session as authorized by 25 Okla. Stat. 307(B)(1).

Recommendation:
Adjourn to Executive Session to discuss, and take appropriate action after exiting executive session.

Initiator:
Jon Miller, City Attorney

Background:
The City Attorney's Employment Agreement is on for consideration and action.

Financial Impact:
To be determined

Staff Comments:
Staff recommends adjourning to executive session for discussion and making any appropriate action after exiting from executive session.

Attachments: