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TULSA COUNTY  
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PURCHASING  
DEPARTMENT

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# MEMO

DATE: March 27, 2019

FROM: Matney M. Ellis  
Assistant Purchasing Director

TO: Board of County Commissioners

SUBJECT: Addendum #1-Stanfield & O'Dell



Submitted for your approval and execution is the attached Addendum #1 to the agreement between the Board of County Commissioners on behalf of the Tulsa County Sheriff's Office and Stanfield & O'Dell.

The original agreement was approved by the Board of County Commissioners on August 27, 2018, CMF#245800.

This addendum is to move the report step to procedure #4 and modify procedure step #3 as per attached documentation.

Respectfully submitted for your approval and execution.

MME / skb

ORIGINAL: Michael Willis, County Clerk, for the April 1, 2019 agenda.

January 30, 2019

Tulsa County Sheriff's Office  
Christina Morrison, Chief Financial Officer  
303 W. 1<sup>st</sup> Street  
Tulsa, OK 74103

Addendum to Engagement Letter dated July 20, 2018

You have requested that we add a procedure to our agreed upon procedures engagement letter dated July 20, 2018. This addendum to that engagement letter moves the report step to procedure number 4 and adds the following as procedure number 3:

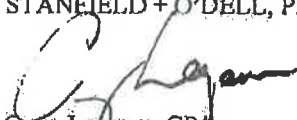
3. Agree Arm of the Law funds available as reported in Munis to the calculated amounts per #1 above and obtain explanation and documentation of cause of any difference noted between the amounts.

Our fees for these additional services will be billed at our standard hourly rates, plus reimbursement of travel and other out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned. We estimate that our total fees for all services will be approximately \$15,000, plus expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. If difficulties are encountered, this estimate will be adjusted accordingly.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. A copy is enclosed for your files. If you have any questions, please let us know. We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

STANFIELD + O'DELL, P.C.

  
Craig Legener, CPA

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged on behalf of the Tulsa County Sheriff's Office by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

APPROVED AS TO FORM:

ATTEST:

  
Asst. Dist. Attorney

\_\_\_\_\_  
County Clerk

July 20, 2018

Tulsa County Sheriff's Office  
Christina Morrison, Chief Financial Officer  
303 W. 1<sup>st</sup> Street  
Tulsa, OK 74103

**APPROVED**

**AUG 27 2018**

We are pleased to confirm our understanding of the services we are to provide for the Tulsa County Sheriff's Office (TCSO). This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We will perform agreed-upon procedures as specified by you, described in Exhibit 1, related to TCSO's compliance with the Department of the Treasury Equitable Sharing Program.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants. The specified party listed above is solely responsible for the sufficiency of the agreed-upon procedures for their purposes. Therefore, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose. The agreed-upon procedures are not designed to constitute an examination or review of the subject matter. Therefore, we will not express reasonable or limited assurance on the subject matter. We have no obligation to perform any procedures beyond those agreed to by the specified parties as enumerated in this letter of engagement. If, for any reason, we are unable to complete the procedures, we will not issue a report as a result of this engagement.

Our procedures are also not designed to detect error or fraud that is immaterial to the subject matter information. However, we will inform you of any material errors or fraud that come to our attention, unless clearly inconsequential. Our responsibility is limited to the period covered by our procedures and does not extend to matters that might arise during any later periods for which we are not engaged. At the conclusion of our engagement, we may also request certain written representations from you about the subject matter information and related matters. We will present a written report listing the procedures and our related findings. This report will be intended for use by and restricted to the use of the specified party as identified above, and our report will contain such restricted-use language. We will maintain the confidentiality of your personal information and apply procedures to protect against any unauthorized release of your personal information to third parties.

Our engagement will be conducted on the basis that TCSO's management acknowledge and understand that they have responsibility:

1. For the design, implementation, and maintenance of internal control relevant to the Department of the Treasury Equitable Sharing Program, which is the best means of preventing or detecting errors or fraud;
2. For selecting and determining the suitability and appropriateness of the criteria upon which the Department of the Treasury Equitable Sharing Program will be evaluated; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the Department of the Treasury Equitable Sharing Program, such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
  - b. Additional information that we may request from management for the purpose of performing the agreed-upon procedures; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain attest evidence.

245800

Tulsa County Sheriff's Office  
July 20, 2018  
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As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed-upon procedures.

We will issue a written report upon completion of the performance of the agreed-upon procedures.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. Therefore, we recommend the use of our portal system to transfer documents associated with the engagement.

Craig Legener, CPA will serve as the engagement partner for the services specified in this letter. His responsibilities will include supervising Stanfield + O'Dell, P.C.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees for these services will be billed at our standard hourly rates, plus reimbursement of travel and other out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned. We estimate that our fees for these services will be approximately \$6,000 to \$8,000, plus expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. If difficulties are encountered, this estimate will be adjusted accordingly.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. A copy is enclosed for your files. If you have any questions, please let us know. We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

STANFIELD + O'DELL, P.C.

*Craig O Legener*

Craig Legener, CPA

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged on behalf of Tulsa County Sheriff's Office by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

*Chairman*

*8/27/2018*

*Nolan M. Fielder 8-22-18*  
**APPROVED AS TO FORM  
ASSISTANT DISTRICT ATTORNEY**

Attest: \_\_\_\_\_

*[Signature]*

County Clerk



## **Exhibit 1**

### **The Agreed Upon Procedures**

1. Obtain the revised Equitable Sharing Agreement and Certification forms summary reports from 2009 through 2017 and:
  - a. Agree reported revenue and expenditures to the general ledger (MUNIS Trial Balance Report), as maintained by Tulsa County.
  - b. Test clerical accuracy of revised summary forms.
  - c. Agree revenue per the general ledger and summary forms to copies of the revenues summaries as provided by the Department of Justice and the Department of the Treasury.
2. Select a sample of fifteen percent (15%) of total dollars expended for each year from 2013 through 2017 and:
  - a. Agree selected expenditures to supporting documentation (requisitions, purchase orders, invoices, receiving reports, etc.).
  - b. Verify expenditures meet the criteria set forth by Department of the Treasury guidance.
3. Prepare report of procedures performed and related findings.