

# SPECIAL CALL

## AGENDA

SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY

MAY 29, 2025 AT 2:00 PM

COMMISSION CHAMBERS AT CITY HALL

16 WEST 9TH STREET

SHAWNEE, OKLAHOMA

Official action can only be taken on items which appear on the agenda. The public body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the public body may refer the matter to Staff or back to Committee or the recommending body. Under certain circumstances, items are deferred to a future date or stricken from the agenda entirely.

### CALL TO ORDER

### DECLARATION OF QUORUM

1. Consideration of approval of the Minutes from the April 3, 2025, special call meeting.
2. Discussion and consideration of approval of an agreement with Pottawatomie County memorializing November 21, 2024, Board approval of transferring the ownership of the International Finals Youth Rodeo (IFYR) intellectual property, including registered name, social media accounts, website domains, etc. to Pottawatomie County.
3. Discussion and consideration of approval of an agreement to allow Pottawatomie County and International Pro Rodeo Association (IPRA) to use Shawnee Civic and Cultural Development Authority (SCCDA) assets for the 2025 IFYR.
4. Discussion and consideration of the invoice with Attorney Brad West for the completion of the dissolution of the SCCDA Trust.
5. Discussion and consideration of approval of any remaining business that needs to be addressed prior to finalizing the dissolution of the SCCDA Trust.
6. Consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023. *(Deferred from the April 3, 2025, special call meeting.)*
7. Adjournment

Respectfully submitted,



Kacie Eck, CMC

Senior Deputy City Clerk

The City of Shawnee encourages participation from its citizens in public meetings. If participation is not possible due to a disability, notify the City Clerk, in writing, at least forty-eight hours prior to the scheduled meeting, and necessary accommodations will be made. (ADA 28 CFR 36)

# DRAFT

## SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY PROCEEDINGS

APRIL 3, 2025 AT 12:30 PM

The Shawnee Civic and Cultural Development Authority of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Special Call Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on Thursday, April 3, 2025 at 12:30 PM, pursuant to notice duly posted as prescribed by law on Tuesday, April 1, 2025, at 11:48 AM. Chairman Gilbert presided and called the meeting to order. Upon roll call, the following members were in attendance.

Randy Gilbert  
Chairman

Absent  
Vice Chairman

Rob Morris  
Trustee

Carl Packwood  
Trustee

Mark Simpson  
Secretary

Lance Wortham  
Trustee

Vacant  
Trustee

ABSENT: Tim Barrick

CALL TO ORDER

DECLARATION OF QUORUM

1. Swearing in of Mark Simpson, Interim City Manager, as Secretary to the Shawnee Civic and Cultural Development Authority Trust.

Kacie Eck, Senior Deputy City Clerk, swore in Mark Simpson, Interim City Manager, as Secretary of the Shawnee Civic and Cultural Development Authority.

2. Consideration of approval of the Minutes from the November 21, 2024, regular meeting.

Trustee Morris stated that he wanted to change his vote on Agenda Item No. 3 from the November 21, 2024, Shawnee Civic and Cultural Development Authority regular meeting. He was advised that the Minutes reflect what occurred at said meeting; therefore, the proposed Minutes could not be changed.

A motion was made by Trustee Packwood, seconded by Trustee Wortham, to approve the Minutes from the November 21, 2024, regular meeting. Motion carried 4-1.

AYE: Packwood, Wortham, Gilbert, Simpson

NAY: Morris

3. Discussion and consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023. *(Deferred from the November 21, 2024, regular meeting.)*

Chairman Gilbert recommended this item be deferred to the next meeting.

A motion was made by Trustee Packwood, seconded by Trustee Wortham, to defer the consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023, to the next Shawnee Civic and Cultural Development Authority meeting. Motion carried 5-0.

AYE: Packwood, Wortham, Gilbert, Morris, Simpson

NAY: None

4. Discussion and consideration to allow Pottawatomie County to use Shawnee Civic and Cultural Development Authority assets, if any, that have been used in the past for the International Finals Youth Rodeo (IFYR).

Chairman Gilbert explained that assets owned by the Shawnee Civic and Cultural Development Authority were still at the Heart of Oklahoma Exposition Center. Per the Mediation Agreement, intangible assets have been transferred to Pottawatomie County; however, physical assets cannot be transferred yet.

The Board discussed details of an asset list and asset usage.

A motion was made by Trustee Morris, seconded by Trustee Wortham, for Pottawatomie County to draft a contract between Pottawatomie County, Global Spectrum, L.P. d/b/a Oak View Group, and the International Pro Rodeo Association (IPRA) for use of the required assets for the 2025 International Finals Youth Rodeo. Motion carried 5-0.

AYE: Morris, Wortham, Gilbert, Packwood, Simpson

NAY: None

5. Discussion and consideration to designate the Chairman of the Shawnee Civic and Cultural Development Authority as the contact person and person in charge of working with Pottawatomie County in using Shawnee Civic and Cultural Development Authority assets for the International Finals Youth Rodeo.

A motion was made by Trustee Morris, seconded by Trustee Wortham, to designate Chairman Gilbert and Secretary Simpson of the Shawnee Civic and Cultural Development Authority as the contact persons regarding Pottawatomie County using Shawnee Civic and Cultural Development Authority assets for the International Finals Youth Rodeo. Motion carried 5-0.

AYE: Morris, Wortham, Gilbert, Packwood, Simpson

NAY: None

6. Discussion and consideration to hire an attorney (to be paid by Pottawatomie County per the mediation agreement) to represent the Shawnee Civic and Cultural Development Authority in the dissolution of the Shawnee Civic and Cultural Development Authority Trust.

Chairman Gilbert advised he confirmed that Attorney Brad West is willing to continue representing the SCCDA with the dissolution of the Trust.

A motion was made by Trustee Packwood, seconded by Trustee Wortham, to hire Attorney Brad West to represent the Shawnee Civic and Cultural Development Authority in the dissolution of the Shawnee Civic and Cultural Development Authority Trust. Motion carried 5-0.

AYE: Packwood, Wortham, Gilbert, Morris, Simpson

NAY: None

7. Discussion and consideration to authorize the Chairman of the Shawnee Civic and Cultural Development Authority to execute an employment contract with an attorney and be designated as the person with authority to act on behalf of the Shawnee Civic and Cultural Development Authority and execute all documents needed to dissolve the Shawnee Civic and Cultural Development Authority Trust.

Chairman Gilbert explained he would be happy to work with Attorney Brad West regarding the dissolution. Trustee Morris expressed that Chairman Gilbert and Secretary Simpson should be in agreement before making any decisions on behalf of the SCCDA Trust.

A motion was made by Trustee Morris, seconded by Trustee Wortham, to authorize Chairman Gilbert and Secretary Simpson of the Shawnee Civic and Cultural Development Authority to execute an employment contract with an attorney and be designated as the persons with authority to act on behalf of the Shawnee Civic and Cultural Development Authority and execute all documents needed to dissolve the Shawnee Civic and Cultural Development Authority Trust. Motion carried 5-0.

AYE: Morris, Wortham, Gilbert, Packwood, Simpson

NAY: None

8. Discussion and consideration to request the City of Shawnee to waive debts or reduce the amount of debt owned to Global Spectrum, L.P. d/b/a Oak View Group by the International Pro Rodeo Association (IPRA) and Shawnee Civic and Cultural Development Authority for the 2024 International Finals Youth Rodeo.

The Board discussed the current financial situation of the Shawnee Civic and Cultural Development Authority, outstanding debts, and the Mediation Agreement. City Attorney Joe Vorndran explained that the Mediation Agreement includes a good-faith cooperation provision.

The Board encouraged the City of Shawnee and Pottawatomie County to work with Global Spectrum, L.P. d/b/a Oak View Group regarding Shawnee Civic and Cultural Development Authority debt.

No action was taken.

9. Discussion and consideration to request Pottawatomie County to pay the debt owed to Global Spectrum, L.P. d/b/a Oak View Group by the International Pro Rodeo Association and Shawnee Civic and Cultural Development Authority for the 2024 International Finals Youth Rodeo.

The Board encouraged the City of Shawnee and Pottawatomie County to work with Global Spectrum, L.P. d/b/a Oak View Group regarding Shawnee Civic and Cultural Development Authority debt.

No action was taken.

#### 10. Adjournment

There being no further business to conduct, a motion was made by Trustee Worhtam, seconded by Trustee Packwood, to adjourn the meeting. Motion carried 5-0. (1:20 PM)

AYE: Wortham, Packwood, Gilbert, Morris, Simpson

NAY: None

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RANDY GILBERT  
CHAIRMAN

ATTEST:

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MARK SIMPSON  
SECRETARY

## INTELLECTUAL PROPERTY AGREEMENT

**THIS INTELLECTUAL PROPERTY AGREEMENT** (hereinafter referred to as the "Agreement") made and entered into between the Shawnee Civic and Cultural Development Authority (SCCDA) (hereinafter referred to as "Assignor") and Pottawatomie County (hereinafter referred to as "Assignee").

### WITNESSETH:

**WHEREAS**, Assignor is the fee owner of certain intellectual property known as the International Final Youth Rodeo (IFYR) which includes, but is not limited to, its trade name, images, likeness, designs, symbols, telephone numbers, websites, emails, and social media accounts relating thereto.

**WHEREAS**, Assignor desires to assign and transfer the intellectual property to Assignee upon the terms and conditions as contained herein; and

**WHEREAS**, Assignee desires to accept the transfer of intellectual property from Assignor on the terms and conditions as contained herein;

**NOW, THEREFORE**, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

#### 1. ASSIGNMENT OF INTELLECTUAL PROPERTY

The Assignor assigns to the Assignee, and the Assignee accepts the assignment of all of the Assignor's interest in the following property wherever held:

- (a) the intellectual property rights related to the International Final Youth Rodeo (IFYR);
- (b) all telephone numbers, websites, emails, and social media accounts;
- (c) all precursors, portions, and works in progress with respect to that intellectual property and all inventions, works of authorship, mask works, technology, information, know-how, materials, and tools relating to those or to the development, support, or maintenance of those;
- (d) all copyrights, patent rights, trade dress, trade names, business names, other indicia of origin, trade secret rights, trademark rights, mask works rights, and all other intellectual property rights and all business, contract rights, and goodwill in, incorporated, or embodied in, used to develop, or related to any of those; and
- (e) the registrations and applications for registrations of the foregoing (collectively, the "Intellectual Property").

## 2. PURCHASE PRICE

The Assignee shall pay the Assignor One Dollar (\$1.00) as full payment for all rights granted under this Agreement.

## 3. ASSIGNOR'S REPRESENTATIONS

The Assignor hereby represents and warrants to the Assignee that:

- (a) It is the sole owner of all interest in the Intellectual Property;
- (b) It has not transferred, exclusively licensed, or encumbered any Intellectual Property or agreed to do so;
- (c) It is not aware of any violation, infringement, or misappropriation of any third party's rights (or any claim of those) by the Intellectual Property;
- (d) It is not aware of any third-party consents, assignments, or licenses that are necessary to perform under this assignment;
- (e) It was not acting within the scope of employment of any third party when conceiving, creating, or otherwise performing any activity with respect to any item of Intellectual Property.

The Assignor shall immediately notify the Assignee in writing if any facts or circumstances arise that would make any of the representations in this assignment inaccurate.

## 4. ENTIRE AGREEMENT

This assignment constitutes the final agreement of the parties. It is the complete and exclusive expression of the parties' agreement about the subject matter of this assignment. All prior and contemporaneous communications, negotiations, and agreements between the parties relating to the subject matter of this assignment are expressly merged into and superseded by this assignment. The provisions of this assignment may not be explained, supplemented, or qualified by evidence of trade usage or a prior course of dealings. Neither party was induced to enter this assignment by, and neither party is relying on, any statement, representation, warranty, or agreement of the other party except those set forth expressly in this assignment. Except as set forth expressly in this assignment, there are no conditions precedent to this assignment's effectiveness.

## 5. EFFECTIVENESS

This assignment will become effective when all parties have signed it. The date this assignment is signed by the last party to sign it (as indicated by the date associated with that party's signature) will be deemed the date of this assignment.

## **6. BINDING EFFECT**

The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the legal representatives, and assigns of the parties hereto.

## **7. MODIFICATION**

The parties hereby agree that this document contains the entire agreement between the parties and this Agreement shall not be modified, changed, altered or amended in any way except through a written amendment signed by all of the parties hereto.

## **8. NECESSARY ACTS; FURTHER ASSURANCES**

Each party shall use all reasonable efforts to take, or cause to be taken, all actions necessary or desirable to consummate and make effective the transactions this assignment contemplates or to evidence or carry out the intent and purposes of this assignment. Both parties shall sign all other documents needed to effectuate the intent of this agreement.

## **9. ASSIGNMENT AND DELEGATION**

Neither party may assign any of its rights under this assignment, except with the prior written consent of the other party. All voluntary assignments of rights are limited by this subsection. Neither party may delegate any performance under this assignment, except with the prior written consent of the other party. If a purported assignment or purported delegation is made in violation of this section, it is void.

## **10. RIGHTS AND REMEDIES**

In addition to being entitled to exercise all rights granted by law, including recovery of damages, the parties will be entitled to specific performance of its rights under this Agreement.

## **11. GOVERNING LAW**

This Agreement shall be governed, construed and interpreted by, through and under the Laws of the State of Oklahoma. Both parties consent to the personal jurisdiction of the State of Oklahoma, Pottawatomie County.

## **12. SEVERABILITY**

This Agreement shall be deemed severable, and the invalidity or unenforceability of any term or provision hereof shall not affect the validity or enforceability of this Agreement or of any other term or provision hereof. Furthermore, in lieu of any such invalid or unenforceable term or provision, the parties hereto intend that there shall be added as a part of this Agreement a provision as similar in terms to such invalid or unenforceable provision as may be possible that is valid and enforceable.

**13. DESCRIPTIVE HEADINGS**

The descriptive headings used herein are for convenience of reference only and they are not intended to have any effect whatsoever in determining the rights or obligations of the Assignor or Assignee.

As to Assignor this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

ASSIGNOR:

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

As to Assignee, this 12 day of December, 2025.

ASSIGNEE ("Assignee"):

Sign: Melissa Dennis Date: 12-12-24

Rachel Hwallen  
Attest: County Clerk

12-12-24



The Pottawatomie County Board of County Commissioners met in a special meeting on Thursday, **December 12, 2024 at 2:00 p.m.** The following members were present: Melissa Dennis, Chairman, Greg Rush and Abby Thompson, Raeshel Flewallen, County Clerk.

**PRESENTATION-** Awards were given for officers, deputies, and dispatchers involved in the incident on October 29, 2021.

**SIX-MONTH MATERIALS BIDS-** Mrs. Dennis made a motion to accept all bids for six-month materials except the following for non-compliance: P&K Stone, LLC- not turned in on time; Kirby Smith Machinery-missing affidavit; CL Boyd- affidavits not signed; Blessings Gravel- affidavit not signed; Pontotoc Sand & Stone- affidavit not signed; Cummins Construction- no W9; Dolese Brothers Co- affidavit not signed; Wright Asphalt Products- no W9. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis.

**SIX-MONTH HAULING & MISC BIDS-** A motion was made by Mrs. Dennis to accept all bids for six-month hauling & misc services except the following for non-compliance: Shuterra- no W9. Seconded by Mr. Rush the vote was: AYE- Thompson, Rush, Dennis.

**TECUMSEH SCHOOL-** Mrs. Dennis made a motion to approve Tecumseh Public Schools to utilize a portion of their sales tax funds to purchase Smartboards from Piralno Consulting, utilizing TIPS contract #230901. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis.

**QUOTES-** Mr. Rush made a motion to get two more quotes, due to only receiving one, for the paint and carpet on the upstairs of the Veteran Museum. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis.

**MINUTES-** A motion was made by Mrs. Dennis and seconded by Mr. Rush to approve the minutes of December 3, 2024. The motion carried with the following vote: Thompson, Rush, Dennis.

Mrs. Thompson made a motion to approve the special meeting minutes of December 9, 2024. Seconded by Mr. Rush the vote was: AYE- Rush, Thompson. Dennis abstained.

**MONTHLY REPORTS-** Mrs. Thompson made a motion to approve the monthly reports of the health department, county clerk, court clerk, election board and treasurer. The motion carried with the following vote: AYE- Rush, Thompson, Dennis.

**CASH FUND ESTIMATE OF NEEDS-** Mrs. Dennis made a motion to approve the following Cash Fund Estimate of Needs and Requests for Appropriations: Soil Conserv ST- \$8,420.14; Treas Mtg Cert- \$999.77; County Clerk Rec Mangmt/Presv- \$16,100.10; County Clerk Lien Fee- \$5,677.50; Eco Dev ST- \$20,678.79; Road & Bridges ST- \$558,784.15; CBRI- \$49,761.16; Use Tax ST- \$317,325.03; LATCF- \$466.38; Sheriff Serv Fee- \$20,231.51; Rental of County Prop- \$2,000.00; DA Just Cnt- \$5,698.07; Assessor Rev Fee- \$177.76; Jai ST- \$160,338.45; EM- \$94.16; Phone Fees- \$47,984.05; Fair Maint ST- \$8,813.05; Ext ST- \$26,826.38; Rural Fire ST- \$66,871.31; County Hgwy Unrest- \$387,872.68; Sr Citizens ST- \$18,715.08; Em Mgmt ST- \$38,092.81; School ST- \$439,944.97. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis.

**TRANSFERS OF APPROPRIATIONS-** Mrs. Dennis made a motion to approve the following Purchase Orders/Claims: Courthouse Security- \$6,475.00 from salaries to benefits; Sheriff- \$329,711.90 from salaries to benefits; Sr. Citizens- Pink Sr: \$1,791.39 from M & O to Asher Sr M & O (\$179.14), Macomb Sr M & O (\$179.14), Maud Sr M & O (\$179.14), McCloud Sr M & O (\$179.14), Shawnee Comm Sr M & O (\$179.14), Shawnee Rec M & O (\$179.14), Tecumseh Sr M & O (\$179.14) Tribbey Sr M & O (\$179.14) South Pott Sr M & O (\$179.14), COEDD Sr capital outlay (\$89.57), and VIP M & O (\$89.56). Seconded by Mr. Rush the vote was: AYE- Rush, Thompson, Dennis.

**BLANKET PURCHASE ORDERS-** Mrs. Dennis made a motion to approve the blanket purchase orders with the addition of Utley Engineering for \$6000.00 for District 1. Seconded by Mr. Rush the vote was: AYE- Rush, Thompson, Dennis.

**SPECIAL CALL MEETING-** A motion was made by Mrs. Dennis and seconded by Mrs. Thompson to post a special meeting agenda for December 16, 2024. The motion carried with the following vote: AYE- Thompson, Rush, Dennis.

**CIVICPLUS-** No action was taken regarding approval for website development by CivicPlus.

**RITZ THEATER SIGNAGE-** A motion was made by Mrs. Dennis and seconded by Mr. Rush to approve additional funding of \$26,498.41, for Ritz theater signage. The motion carried with the following vote: Rush, Thompson, Dennis.

**SCCDA TRANSFER OF ASSETS-** A motion was made by Mr. Rush to accept the transfer of assets from the Shawnee Civic Cultural Development Authority. Seconded by Mrs. Thompson the vote was: AYE- Thompson, Rush, Dennis.

**HIRING OF ARCHITECT/ENGINEER-** No action was taken on approval to hire an architect/engineer to design plans for a potential future recreation project.

**NO TRESPASSING LETTER FOR COUNTY OWNED PROPERTY-** A motion was made by Mrs. Dennis and seconded by Mr. Rush to approve the letter requesting no trespassing on all county owned property. The motion carried with the following vote: AYE- Thompson, Rush, Dennis.

**REQUESTING OFFICER-** Mr. Rush made a motion to approve Bailey Bickerstaff replacing Melissa Dennis as requesting officer for general government. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis.

**PURCHASE ORDERS/CLAIMS-** Mrs. Dennis made a motion to approve the following Purchase/Orders Claims: 8, 9, Maud Municipal Authority, 470770.00, ARPA Project; 40, Shawnee Pitstop, 48.26, OIL CHANGE; 75, Bryce, N, 70.00, Contractual services; 76, Office Depot, 169.96, SUPPLIES; 77, Smith, C, 121.14, TRAVEL; 78, Jasper, K, 549.20, TRAVEL; 79, McDaniel, S, 300.29, TRAVEL; 80, King S, 118.39, TRAVEL; 81, 142, OG&E, 2232.88, electric; 1618, BCW, 16062.00, CLEANING; 1619, 1620, 146, 150, City Of Shawnee, 5324.44, Utilities; 1621, Garratt-Callahan Company, 652.08, Water Treatment; 1622, 1623, 149, 326, 88, SDS SHAWNEE DUMPSTER SERVICE, 3722.00, DUMPSTER RENT; 1624, Integrated Network Solutions, 5000.00, IT Fees; 1625, GRAINGER, 816.79, Supplies; 1626, 1627, 327, RODS PEST CONTROL, 630.00, Pest control; 1628, 142, 80, 81, 176, PCRW Dist. 3, 212.59, WATER/SEWER; 1629, Watson & Sons, 2137.00, CLEANING; 1630, 1075, 1077, 1081, 83, 152, 87, 178, AT&T, 6356.00, Phone; 1631, Countywide News, 532.35, PUBLICATIONS; 1632, 1635, Amazon Capital Services, 49.99, SUPPLIES; 1633, Davison Fuels & Oil, 166.99, FUEL; 1634, Dino Weed Control, 875.00, Spraying; 1636, Rock Island Key & Lock Shop, 50.00, lock smith; 1637, JD Oasis, 18148.00, Visual Inspect; 1638, 1639, State Auditor & Inspector, 21402.24, Audit Expenses; 140, Pottawatomie GO, 100.00, Conference Registration; 141, 145, 149, 85, ONG, 5798.35, gas; 143, ThermoWorks, 224.95, Pens; 144, 156, Mckesson Medical-Surgical, 1198.82, Data Loggers/Supplies; 145, Galt Foundation, 3866.88, Service; 146, Groth, R, 3451.80, Service; 147, GRUBBS J, 3472.40, Service; 148, Oklahoma State Department Of Health, 23191.99, SALARIES; 150, Streater, M, 3340.00, Service; 151, 154, VIP Voice Services, 2599.50, Rent/Phone; 152, WOOD, R, 800.00, Speaker; 153, Steel, D, 1338.24, Personnel Benefit Expense; 155, JUST-RITE CLEANING SERVICE, 2450.00, CLEANING; 1074, 1082, Earlsboro Tag Agency, 60.00, Tag/Title; 1076, 144, VERIZON WIRELESS, 214.39, Phone; 1078, 1079, Rush, G, 226.01, MILEAGE/PER DIEM; 1080, FINK, R, 170.00, Per Diem Travel; 1083, QUILL, 333.36, SUPPLIES; 1084, DENNIS, M, 1000.00, Travel Allowance; 322, 323, Embassy Suites Hotel, 424.00, CODA CONFERENCE; 324, LOWES HOME CENTER, 22.63, Supplies; 325, O'REILLY'S AUTO PARTS, 529.30, Parts And Supplies; 328, Jones Truck Repair, 1427.06, Truck Repairs; 329, SoAud IoT, 870.00, LAPTOP; 330, SUN COAST RESOURCES, 5303.06, FUEL; 331, Oklahoma Turnpike Authority, 8.75, Toll Fees; 332, Advanced Workzone Services, 382.50, LIGHTS; 333, DUB ROSS, 2943.08, polypipe; 11, DONS COPIERS, 2142.29, Copier Service; 12, EUREKA WATER, 12.44, WATER; 2, HUMPHREY TECHNOLOGY SOLUTIONS, 1415.00, SUPPLIES; 78, Stolz Telecom, 3140.50, Battery; 79, 187, Windstream, 696.95, Utilities; 82, CH&W Commercial Tire, 1253.40, Tire Disposal; 141, De Lage Landen Public Finance, 1260.04, Copier Service; 143, T-Mobile, 3750.00, PHONE; 147, Xerox Corporation, 202.18, MONTHLY SERVICE; 148, 151, Central Disposal, 720.00, TRASH; 153, Dobson Telephone Company, 2753.54, PHONE; 154, McCloud Water Department, 4953.05, WATER; 86, Plank Auto Supply, 195.08, Parts And Supplies; 89, Comdata, 343.57, FUEL; 90, CITY OF TECUMSEH, 55.30, WATER; 167, 170, 172, 177, 180, 182, 171, Firelake Foods, 3601.25, supplies/groceries; 168, 171, 183, Braums, 415.76, supplies/groceries; 169, Buddys Hardware, 72.73, supplies/groceries; 179, Potelco Lockbox, 66.19, PHONE; 173, 175, 181, Guderian Foods, 705.50, SUPPLIES; 184, Wanette Public Works Authority, 103.41, WATER & SEWER; 185, United States Postal Service, 73.00, STAMPS; 186, Town Of Asher, 450.00, Rent; 103, 104, Eagle Vision Construction, 42875.00, glue removal/relocation; 105, OMS Technologies, 6140.00, set up fee; 106, Guardify, 6448.13, Fees. Seconded by Mrs. Thompson the vote was: AYE- Thompson, Rush, Dennis.

**ADJOURN-** There being no further business Mrs. Dennis made a motion to adjourn. Seconded by Mrs. Thompson the vote was: AYE- Rush, Thompson, Dennis. The meeting adjourned at 3:04 p.m.

POTTAWATOMIE COUNTY COMMISSIONERS  
POTTAWATOMIE COUNTY, OKLAHOMA

ATTEST:

By: Melissa Dennis, Chairman

Raeshel Flewallen, County Clerk

# DRAFT

## SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY PROCEEDINGS NOVEMBER 21, 2024 AT 12:30 PM

The Shawnee Civic and Cultural Development Authority of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on, Thursday, November 21, 2024 at 12:30 PM, pursuant to notice duly posted as prescribed by law at 10:37 AM on November 20, 2024. Chairman Gilbert presided and called the meeting to order. Upon roll call, the following members were in attendance.

Randy Gilbert  
Chairman

Tim Barrick  
Trustee

Rob Morris  
Trustee

Carl Packwood  
Trustee

Andrea Weckmueller-Behringer  
Secretary

Lance Wortham  
Trustee

Vacant  
Trustee

ABSENT: None

### CALL TO ORDER

### DECLARATION OF QUORUM

1. Consideration of approval of the Minutes from the October 17, 2024, regular meeting.

A motion was made by Trustee Packwood, seconded by Secretary Weckmueller-Behringer, to approve the Minutes from the October 17, 2024, regular meeting. Motion 6-0.

AYE: Packwood, Weckmueller-Behringer, Wortham, Barrick, Gilbert, Morris  
NAY: None

2. Consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023. (*Deferred from the October 17, 2024, regular meeting.*)

Chairman Gilbert explained the Board had previously discussed combining the 2023 and 2024 audits, due to the recent decision to dissolve the Shawnee Civic and Cultural Development Authority Trust. He advised he had reached out to a local firm regarding this but had not heard back from them. He asked that the item

be deferred.

A motion was made by Vice Chairman Barrick, seconded by Trustee Morris, to defer the consideration of an Engagement Letter with Arledge and Associates, P.C. for Audit Services for the Year Ended December 31, 2023, to the next Shawnee Civic and Cultural Development Authority meeting. Motion carried 6-0.

AYE: Barrick, Morris, Packwood, Weckmueller-Behringer, Wortham, Gilbert  
NAY: None

3. Discussion and consideration for the Shawnee Civic and Cultural Development Authority (SCCDA) to transfer the ownership and all assets of the International Finals Youth Rodeo and IFYR to Pottawatomie County.

Chairman Gilbert explained that all parties involved with the mediation are in agreement but the ownership of the IFYR is still under the SCCDA. Secretary Weckmueller-Behringer explained that Sections 4 and 5 of the previously approved mediation agreement allow for the transfer of the ownership and intangible assets of the IFYR to Pottawatomie County, but not the physical assets that contribute to the operation and events held at The Heart of Oklahoma Exposition Center (Expo). A motion has been prepared for this item: To transfer the trademark, intellectual property, social media accounts, and website domain as well as the associated Management Agreement between the SCCDA and International Professional Rodeo Association (IPRA) for the International Finals Youth Rodeo and IFYR from the SCCDA to Pottawatomie County, in accordance with the approved Mediation Agreement.

The Trustees and Mr. Dale Yerigan discussed the physical assets at the Expo and the current needs for the 2025 IFYR to move forward.

A motion was made by Trustee Morris, to not transfer anything today and to ask for a special call meeting and executive session to ask what Pottawatomie County wants first. Motion failed for lack of a second.

The Trustees further discussed transferring the ownership and intangible assets of the IFYR to Pottawatomie County so they could accept the offer. Chairman Gilbert advised he would attend the next Pottawatomie County meeting to request acceptance of the transfer.

A motion was made by Secretary Weckmueller-Behringer; seconded by Vice Chairman Barrick, to transfer the trademark, intellectual property, social media accounts, and website domain as well as the associated Management Agreement between the SCCDA and International Professional Rodeo Association (IPRA) for the International Finals Youth Rodeo and IFYR from the SCCDA to Pottawatomie County, in accordance with the approved Mediation Agreement.

A friendly amendment was made and accepted to change "trademark" to "registered name".

A second friendly amendment was made to include a request for financial support from Pottawatomie County; the second friendly amendment was recalled.

The final motion to transfer the registered name, intellectual property, social media accounts, and website domain as well as the associated Management Agreement between the SCCDA and International Professional Rodeo Association (IPRA) for the International Finals Youth Rodeo and IFYR from the SCCDA to Pottawatomie County, in accordance with the approved Mediation Agreement. Motion carried 6-0.

AYE: Weckmueller-Berhinger, Barrick, Gilbert, Morris, Packwood, Wortham  
NAY: None

The Trustees and Mr. Yerigan discussed the need for financial support from Pottawatomie County for the IFYR to ensure a successful 2025 rodeo.

A motion was made by Trustee Morris, seconded by Trustee Wortham, for Chairman Gilbert to speak with Pottawatomie County regarding the transfers proposed in the previous motion, and for Mr. Dale Yerigan, as a representative from the IPRA, to ask for financial support from Pottawatomie County for the 2025 IFYR. Motion carried 6-0.

AYE: Morris, Wortham, Barrick, Gilbert, Packwood, Weckmueller-Behringer  
NAY: None

Mr. Yerigan expressed his respect and gratitude for SCCDA members, both past and present. He additionally stated it had been a pleasure working with the Board and encouraged them to continue their involvement with the IFYR.

4. Discussion regarding the use of assets of the Shawnee Civic and Cultural Development Authority (SCCDA) by professional management group, Global Spectrum L.P. d/b/a Oak View Group, at the Heart of Oklahoma Exposition Center.

Chairman Gilbert explained that assets of the SCCDA had been used at the Expo for multiple events. He emphasized that SCCDA had been a good partner to the City, County, and Community. However, no one had offered to compensate the SCCDA for the use of their equipment.

5. Public Comments

There were no Public Comments.

#### 6. Trustee Comments

Trustee Morris advised the Board that it is not a legal requirement to sign non-disclosure agreements when entering into executive sessions. He further explained that Oklahoma State Law already states what can or cannot be discussed outside of executive sessions.

Secretary Weckmueller-Behringer responded to Trustee Morris confirming it is not a legal requirement; however, it is best practice and services as a reminder that what is discussed in executive sessions should not be discussed.

Chairman Gilbert thanked the attendees and Trustees for attending the meeting. He explained a lot was accomplished from today's meeting and he looks forward to Mr. Yerigan and the IPRA working with the County moving forward. He also encouraged all Trustees to continue with their involvement of the IFYR.

#### 7. Adjournment

There being no further business to conduct, a motion was made by Trustee Packwood, seconded by Trustee Wortham, to adjourn the meeting. Motion carried 6-0. (1:31 p.m.)

AYE: Packwood, Worhtam, Barrick, Gilbert, Morris, Weckmueller-Behringer  
NAY: None

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RANDY GILBERT  
CHAIRMAN

ATTEST:

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ANDREA WECKMUELLER-  
BEHRINGER  
SECRETARY

## AGREEMENT

THIS AGREEMENT (“Agreement”) is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 2025, by and between the SHAWNEE CIVIC AND CULTURAL DEVELOPMENT AUTHORITY (the “SCCDA”), POTTAWATOMIE COUNTY (the “County”), and the INTERNATIONAL PRO RODEO ASSOCIATION, LLC. (the “IPRA”).

**WHEREAS**, the SCCDA is a public trust.

**WHEREAS**, the County is a governmental entity.

**WHEREAS**, the IPRA is an Oklahoma corporation which sanctions professional rodeos across the United States and Canada.

**WHEREAS**, the International Finals Youth Rodeo (the “IFYR”) is a rodeo that takes place each year in Shawnee, Oklahoma and is open to the public. The parties agree by having this event available for the community, it is a benefit to the City of Shawnee, Pottawatomie County, and its citizens.

**WHEREAS**, The County and IPRA desire to enter into this Agreement with the SCCDA for the use of its assets during the IFYR.

**NOW THEREFORE**, the parties agree as follows:

1. SCCDA will allow County and IPRA the use of the following assets including, but not limited to, table and chairs, chutes, pens, and stalls. Randy Gilbert and Mark Simpson shall be the persons of contact in regards to the use of SCCDA assets.

2. Term. This Agreement shall be for a term commencing on the 22<sup>nd</sup> day of June, 2025 and concluding on the 25<sup>th</sup> day of July, 2025. The County and IPRA reserve the right to renew this Agreement following the initial term for subsequent years commencing two weeks prior to the IFYR and concluding two weeks after the IFYR on the same terms and conditions as set forth in this Agreement.

3. Liability for Losses. The SCCDA agrees that the County and IPRA shall not be liable for losses suffered by reason of fire, storm, flood, or other acts beyond its control, nor shall they be liable for damage caused by imperfection in construction of pens, chutes and stalls.

4. Indemnification. The County and IPRA shall defend, indemnify and hold harmless the SCCDA from all actions, proceedings, claims, demands, costs, damages, attorneys’ fees, and all other liabilities and expenses of any kind from any source which may arise out of the County’s and IPRA’s use of SCCDA assets.

5. Applicable Law/Jurisdiction. The laws of the State of Oklahoma, Pottawatomie County, shall govern this Agreement.

6. Amendment. This Agreement shall not be altered, changed, or amended except by instrument in writing executed by the parties hereto.

7. Merger. This Agreement incorporates all the Agreements, covenants, and understandings between the parties. No prior Agreement or understanding, oral or otherwise, shall be valid or enforceable unless embodied in this Agreement.

8. Invalid Term or Condition. If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

9. Enforcement of Agreement. A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

10. Notices. Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

SCCDA	Randy Gilbert, Chairman Mark Simpson, Member 16 West 9 <sup>th</sup> Street Shawnee, Oklahoma 74801 (405) 878-1601
-------	--

County	Melissa Dennis, Chairman 309 North Broadway Shawnee, Oklahoma 74801 (405) 273-4305
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IPRA	Dale Yerigan, General Manager P.O. Box 83377 Oklahoma City, Oklahoma 73108 (405) 235-6540
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IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of the last signature by the parties below.

SCCDA

County

\_\_\_\_\_  
By: Randy Gilbert, Chairman

\_\_\_\_\_  
By: Melissa Dennis, Chairman

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

Pottawatomie County Commissioner

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

IPRA

---

By: Dale Yerigan, General Manager

Date \_\_\_\_\_

# The West Law Firm

**TERRY W. WEST †**  
**BRADLEY C. WEST †\***

† Certified Civil Trial Advocate by  
 National Board of Trial Advocacy

\* Also licensed to  
 practice in Texas

May 27, 2025

124 West Highland  
 Shawnee, Oklahoma 74801  
 Mail: P. O. Box 698  
 74802-0698

(405) 275-0040  
 (405) 275-0052 FAX  
 Website:  
 thewestlawfirm.com

Shawnee Civil and Cultural Development Authority  
 c/o Randy Gilbert  
[randy@gilbertandsonstrucking.com](mailto:randy@gilbertandsonstrucking.com)

## STATEMENT

Int.	Summary	Time
BCW	Representation of the SCCDA regarding continued negotiations designed to wind down the day to day activities of the SCCDA and the dissolution of the trust itself including but not limited to discussion and negotiation with the City of Shawnee, representatives of Pottawatomie County and other interested parties.	12.50
	<b>TOTAL HOURS</b>	<b>12.50</b>

**TOTAL HOURS:**  
 12.50 Hours @ \$300/HR = \$3,750.00

**TOTAL DUE:** \$3,750.00

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Please make check payable to: **Bradley C. West**  
**P.O. Box 698**  
**Shawnee, OK 74802-0698**



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## FY 2023 Engagement Letter

August 26, 2024

To the Financial Oversight Committee of the  
Shawnee Civic and Cultural Development Authority  
P.O. Box 1466  
Shawnee, OK 74802-1466

We are pleased to confirm our understanding of the services we are to provide The Shawnee Civic and Cultural Development Authority, Shawnee, Oklahoma ("the Authority"), a component unit of the City of Shawnee ("the City"), Oklahoma, for the year ended December 31, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of net position, statement of activities, statement of cash flows, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the year ended December 31, 2023. 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 Authority'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 Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS), if presented. 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. If management elects not to present the RSI our report will include a paragraph describing its omission.

#### 1) Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion 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*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Authority 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 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. 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 customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

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 internal control relevant to the audit, 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. 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. 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*.

### **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 Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 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 and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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) additional information that we may request for the purpose of the audit; and (3) 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

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 other 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.

We will provide copies of our reports to 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 agency 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 regulatory body. 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.

Kency Duarte, 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 services will be \$18,000. This fee assumes that the client will be ready with our request list prior to September 30, 2024. 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. 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 for the services 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 to be performed, an Addendum to the Engagement Letter will be issued before delivery of the additional services will 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.



To the extent that you utilize outside consultants to supplement your accounting and finance department and produce various schedules and reports, please note that by virtue of signing this document you have indicated that their work will be timely and reliable. Should we find that their work is other than timely and/or reliable, we will negotiate an Addendum to the Engagement Letter and determine a new engagement fee and payment arrangement before we issue our final report.

### **Reporting**

We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Board of Trustees of the Authority. 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.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that 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) that 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

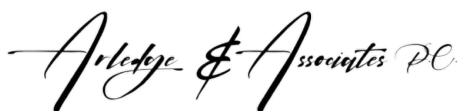
### **Cost of Consequential Damages**

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

The Authority 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 Authority agrees to be bound. Arledge & Associates, P.C. and the Authority will share any cost of mediation equally.

We appreciate the opportunity to be of service to the Authority 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.



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RESPONSE:

This letter correctly sets forth the understanding of the Shawnee Civic and Cultural Development Authority, Shawnee, Oklahoma.

Governance signature: \_\_\_\_\_

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

