

OKLAHOMA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST SHEET

For The 8/2/2010 Agenda (DATE)

DEPARTMENT: County Clerk REQUESTED BY: Danny Lambert

REQUISITION NO: REQUISITION SHEET ATTACHED: YES N/A

NAME OF FUNDS: Public Buildings Authority

FUND NUMBERS: 7030 ; ; ;

DOES THE AGENDA ITEM CONTAIN PRIVACY-PROTECTED OR SECURITY INFORMATION? YES NO

AGENDA ITEMS CONTAINING PRIVACY-PROTECTED OR SECURITY INFORMATION WILL NOT BE HYPERLINKED TO THE AGENDA

NUMBER OF ORIGINAL DOCUMENTS TO BE RETURNED TO YOUR DEPARTMENT:

AGENDA ITEM READS AS FOLLOWS:

Discussion and possible action to approve Contract for Services between DWG, Inc. and Oklahoma County for audit of the PBA financial statements for the year ended June 30, 2010. Contract prices shall not exceed \$5,769.75.

Requisition #11100965 for \$4,673.49, Requisition #11100954 for \$548.13, and Requisition #11100955 for \$548.13 has been DWG, Inc. from PBA Fund 7030/2803/54452, 7030/3300/54455 & 7030/3400/54452, contingent on encumbrance of funds.

\$ -

APPROVED BY DA (If Applicable)

7/27/2010

APPROVED BY Engineer (If Applicable)

APPROVED BY PURCHASING (If Applicable)

Asst. District Attorney

County Engineer

Purchasing Agent

Please initial that document has been reviewed for privacy-protected or security information.

DISTRICT ATTORNEY: YES N/A

COUNTY CLERK: RC YES N/A

Indicate any privacy-protected information that exists

(NOTE; THE CHAIRMAN/CHIEF DEPUTY MUST APPROVE ALL EMERGENCY REQUESTS FOR ANY ITEM SUBMITTED AFTER THE DEADLINE)

DATE OF REQUEST:

APPROVED BY: Chairman

STATE OF OKLAHOMA OKLAHOMA COUNTY RECORDED OR FILED 2010 JUL 27 PM 12:56 DEPUTY CLERK

# PENDING APPROVAL

## CONTRACT FOR SERVICES

By and Between  
Oklahoma County Public Buildings Authority Board of Trustees  
And  
DWG, Inc.

This agreement is made and entered into this 20th day of July 2010 by Oklahoma County Public Buildings Authority, hereinafter referred to as Client, and DWG Inc, hereinafter referred to as DWG Inc.

Now, therefore, in consideration of the mutual promises contained herein, the parties agree as follows:

### I. SERVICES

dwg, inc. will Audit the financial statements of the business-type activities of the Oklahoma County Public Buildings Authority(OCPBA), a discretely presented component unit of Oklahoma County as of and for the year ended June 30, 2010. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany OCPBA 's basic financial statements. As part of our engagement, we will apply certain limited procedures to OCPBA's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether the client's basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specified parties.

If our opinions on the financial statements or the compliance opinions are other than unqualified, we will fully discuss the reasons with the client in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## **Management Responsibilities**

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the business-type activities of OCPBA, an aggregate discretely presented component unit of Oklahoma County, the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

The client is responsible for making any decisions that involve management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. The client will be required to acknowledge in the management representation letter that it has reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, the client is required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for making all financial records and related information available to us, including identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 taken as a whole.

The client is 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 or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. The client's responsibilities

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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, the client is responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.

Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. The client is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. 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 you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We could request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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## **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. 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 OCPBA 's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of 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*.

dwg, inc will present the audit to the OCPBA board at an agreed upon meeting during November 2010

dwg inc will provide those services as outlined above.

## **II. TIMETABLE**

It is anticipated that all work will commence on August 2, 2010 and will be completed by September 30, 2010.

## **III. PAYMENT**

In consideration for the services rendered by DWG, Inc pursuant to this agreement, Client agrees to pay \$5,769.75 a fixed fee / fee plus expenses / not to exceed amount of \$5,769.75 upon completion.

Client agrees that no payment shall be withheld due to delays in the delivery of the aforementioned services when such delays are due to Client's inability or failure to meet with DWG Inc at previously agreed upon dates and times. Further, client agrees that no

# PENDING APPROVAL

payment shall be withheld due to delays of the client in providing information necessary to develop said deliverables.

## **IV. MODIFICATION**

The Client and DWG, Inc, may, by mutual agreement, modify this Contract. Any modification must be in writing and must be signed by the Contractor's principal agent and the Client's designate.

## **V. GENERAL TERMS AND CONDITIONS**

No alteration or variation of this Contract and no understandings or agreements not incorporated herein, unless made in writing between the parties hereto, shall be binding.

The parties hereby agree that no person shall, on the grounds of race, color, creed, national origin, religion, disability, or sex, be excluded from or denied participation in, or otherwise subjected to discrimination under any activity performed pursuant to this Contract.

## **VI. CANCELLATION**

Upon written notice, the Client and DWG, Inc shall have the right to terminate this Contract at any time before the date of completion.

In the event that the Client terminates this agreement, DWG, Inc shall be paid for work performed to the satisfaction of contractual requirements and related expenses incurred prior to termination, as described in Section III (PAYMENT) above.

## **VII. CONTRACTOR EMPLOYEES**

In performance of this Contract, DWG, Inc and any agent or employee of DWG, Inc shall act in an independent capacity and not as an officer or employee or agent of the Client, nor shall any party be covered under the Client's personnel rules and regulations. The Client shall have no responsibility for deductions for or contributions to Social Security, unemployment insurance, or any other benefits nor shall income tax be withheld.

## **VIII. PROJECT MANAGER**

David W. Gandall, CFE, CPA, 1912 N. Drexel Blvd., Oklahoma City, OK 73107, Tel: 405-949-0189 / Fax: 405-949-1189 of DWG Inc shall act as Project Manager.

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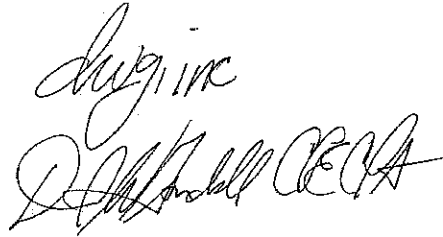
Danny Lambert, Accounting Manager, 320 Robert S Kerr, Oklahoma City, OK 73102 of Oklahoma County Clerk's Office shall serve as contract for the Client.

## IX. LEGAL REQUIREMENTS

It is agreed that for the duration of this agreement, DWG Inc and Client will comply with all applicable laws and regulations of the state of Oklahoma and the federal government, including but not limited to, the Equal Employment Opportunity Act, the Occupational Safety and Health Act and audit requirements.

ACCEPTED BY  
BOARD OF COUNTY COMMISSIONERS  
OF OKLAHOMA COUNTY, OKLAHOMA

ACCEPTED BY CONTRACTOR:



Chairman \_\_\_\_\_

David W. Gandall

Member \_\_\_\_\_

DWG, Inc  
1912 N. Drexel Blvd  
Oklahoma City, OK 73107

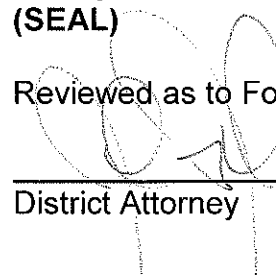
Member \_\_\_\_\_

Date \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Carolyn Caudill, County Clerk  
(SEAL)

Reviewed as to Form and Legality:

  
\_\_\_\_\_  
District Attorney

7/27/2010  
\_\_\_\_\_  
Date

OKLAHOMA COUNTY

Printed Requisitions Report

Report Date: 26-JUL-2010 12:23  
Page: 2 of 2

Requisition: 11100954  
Requisition Type: Purchase Requisition  
Creation Date: 26-JUL-10  
Description: blanket for audit  
Note To Approver:  
Notes:

Preparer: MacKenzie, Sandra G  
Approver: Ellis, Becky A  
Currency: USD

Line	Type	Item	Rev Category	Description	Unit	Quantity/Amount	Unit Price	Line Amount
1	Blanket	MacKenzie, Sandra G	SERVICE,PROFE audit	Supplier 11100954 - DWG INC - *REMIT1	Bach	548.13	1	548.13

Distributions: 548.13 Allocated To Account: 7030.2803.54452.2011.00000.0000.0000

Justification:  
Note To Approver:  
Notes:

Total: 548.13

Previous Approvals:

Sequence Date	Approver	Action	Note
0 26-JUL-10	MacKenzie, Sandra G	Reserve	
1 26-JUL-10	MacKenzie, Sandra G	Submit	
2 26-JUL-10	MacKenzie, Sandra G	Forward	
3 26-JUL-10	Ellis, Becky A	Approve	

Approval Action (Circle One):

Approve Forward Reject

Forward To:

Note:

Signature:

OKLAHOMA COUNTY

Printed Requisitions Report

Report Date: 26-JUL-2010 12:23  
Page: 2 of 2

Requisition: 11100955  
Requisition Type: Purchase Requisition  
Creation Date: 26-JUL-10  
Description: blanket for audit  
Note To Approver:  
Notes:

Preparer: Mackenzie, Sandra G  
Approver: Ellis, Becky A  
Currency: USD

Line	Line Type	Item	Rev Category	Description	Unit	Quantity/Amount	Unit Price	Line Amount
1	Blanket	Mackenzie, Sandra G	SERVICE.PROPE audit	Supplier 11100955 - DMG INC - *REMITT	Each	548.13	1	548.13
Distributions: 548.13 Allocated To Account: 7030.3400.54452.2011.00000.0000.0000								

Justification:  
Note To Approver:  
Notes:

Total: 548.13

Previous Approvals:

Sequence	Date	Approver	Action	Note
0	26-JUL-10	Mackenzie, Sandra G	Reserve	
1	26-JUL-10	Mackenzie, Sandra G	Submit	
2	26-JUL-10	Mackenzie, Sandra G	Forward	
3	26-JUL-10	Ellis, Becky A	Approve	

Approval Action (Circle One):

Approve Forward Reject

Forward To:

Note:

Signature:

# PENDING APPROVAL

Oracle Applications - PROD

File Edit View Folder Tools Window Help

Requisition Summary to Requisitions (Oklahoma County) - 11100965

Number: 11100965    Type: Purchase Req    Preparer: Green, Kelli R.  
Description: noc PRA external    Status: Incomplete    Total: USD 4,673.49

Lines

Num	Type	Item	Rev	Category	Description	UOM
1	Goods	947.00.001		SERVICE.MISCE	MISCELLANEOUS SE	Each

Destination Type: Expense    Source: Supplier  
Requester: Green, Kelli R    Supplier: DWG INC  
Organization: Metro Parking    Site: REMIT1  
Location: Metro Parking    Contact:  
Subinventory    Phone:

Catalog    Distributions    Approve

FRM-4040C: Transaction complete: 1 records applied and saved.

start    Inbox - Microsoft    Metro Parking    Oracle Applicat...    Oracle Applicat...    Metro Parking Us...    Metro Parking Del...    Oracle Applicato...    4:36 PM