

**Cleveland County, OK**  
**Cleveland County Office Building**

201 South Jones  
Norman, OK 73069  
Suite 200

11:02:49 AM

FILED IN OFFICE  
COUNTY CLERK  
NORMAN, OK



Printed on 3/27/2026  
Pamela Howlett,  
County Clerk, Cleveland County

*Pam Howlett*

**Board of County Commissioners**  
**Regular Meeting Agenda - Final**

**Monday, March 30, 2026**  
**1:00 PM**

*Jacob McHughes - Chairman*  
*Rusty Grissom - Vice Chairman*  
*Rod Cleveland - Member*

*<https://www.clevelandcount yok.com/>*

*Pam Howlett, County Clerk*

**Prayer and Pledge of Allegiance****Meeting Called to Order****Roll Call**

**Notice of the meeting was properly posted on March 27, 2026.**

**Approval of Minutes**

1. Discussion and possible action concerning the minutes from the Board of County Commissioners' regular meeting held on Monday, March 23, 2026.

[2026-03-23 Minutes](#)

**For purposes of this agenda "Action" means any of the following: amending, approving, approving as amended, deferring, denying, giving instructions to staff, making a recommendation to another public body, receiving documents or presentations, referring to committee, reconsidering, re-opening, returning, striking or postponing the item.**

**Public Comment: Comments from the public will be allowed on any item listed on the agenda. Public comments will be accepted on a first come, first serve basis and are limited to two (2) minutes per person, for a total of ten (10) minutes. Individuals who wish to participate in the public comment portion of the meeting should complete a "Request to Speak" form at the beginning of the meeting and specify the agenda item they want to discuss.**

**Consent Items**

**Items on the consent agenda are routine in nature and approved with a single vote. However, any item on the consent agenda is subject to individual consideration at the request of a member of the body.**

**County Clerk**

2. Discussion and possible action to approve the engagement of the Oklahoma Office of the State Auditor & Inspector to conduct audits for Cleveland County for the fiscal years ended June 30, 2023; June 30, 2024; and June 30, 2025, in accordance with 19 O.S § 171.

[June 30, 2023](#)

[June 30, 2024](#)

[June 30, 2025](#)

3. Discussion, review audit, approve, or disallow blanket purchase order submitted. A report will be available for distribution at the meeting or may be obtained from the County Clerk.
4. Discussion, review audit, approve, or disallow claims for payment of Travel, Maintenance & Operations, and Capital Outlay. A report will be available for distribution at the meeting or may be obtained from the County Clerk.

### Sheriff

5. Discussion and possible action to approve the Cox Commercial Service Agreement for the VoiceManager Service at the new Sheriff's Office. This agreement represents a transfer of existing VoiceManager Essential service for a term of twelve (12) months at a monthly cost of \$123.56, along with a one-time installation fee of \$25.00.

[Cox Voice Manager](#)

6. Discussion and possible action to approve the Cox Commercial Service Agreement for the PRI Trunk Group at the new Sheriff's Office. This agreement represents a transfer of the existing PRI Trunk Group service for a term of twelve (12) months at a monthly cost of \$377.00, along with a one-time installation fee of \$250.00.

[Cox Commercial Services Agreement - PRI Trunk Groups - New Sheriff's Office](#)

7. Discussion and possible action to approve the Cox Commercial Service Agreement for WiFi at the new Sheriff's Office. This agreement represents a transfer of existing WiFi service for a term of twelve (12) months at a monthly cost of \$1,913.76, along with a one-time installation fee in the amount of \$940.00.

[Commercial Services Agreement - WiFi - New Sheriff's Office](#)

### Fairgrounds

8. Discussion and possible action regarding to appoint Mark Braley as Requisition Officer for all Fairgrounds and Free Fair accounts, replacing Bryan Jenkins.

[Appointment](#)

### End of Consent Agenda

**New Business: As per 2001 25 O.S. § 3 I I(A)(9) - "New Business" as used herein, shall mean any matter not known or which could not have been reasonably foreseen prior to the time of posting.**

### Items of Business

9. Discussion and possible action regarding County-wide Burn Ban.

10. Discussion and possible action to approve a resolution recognizing Ms. Leann Clements, Deputy County Clerk, for fourteen (14) years of dedicated service to the County, and to authorize the presentation of a commemorative plaque in honor of her retirement.

[Resolution](#)

## Board Member Statements and Announcements

### Executive Session

11. Discussion regarding **Executive Session for the purpose of the following:** Pursuant to 25 O.S. §307 (B)(4), confidential communications between a public body and its attorney, Pierce, Couch, Hendrickson, Baysinger & Green, concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.
12. **Action Regarding Executive Session for the purpose of the following:** Pursuant to 25 O.S. . §307 (B)(4), confidential communication between a public body and its attorney, Pierce, Couch, Hendrickson, Baysinger & Green, concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.

### Adjourn

**Cleveland County, OK**  
**Cleveland County Office Building**

*201 South Jones  
Norman, OK 73069  
Suite 200*



**Board of County Commissioners**  
**Meeting Minutes**

**Monday, March 23, 2026**  
**1:00 PM**

*Jacob McHughes - Chairman  
Rusty Grissom - Vice Chairman  
Rod Cleveland - Member*

*<https://www.clevelandcountyoak.com/>*

**Prayer and Pledge of Allegiance was led by Goldie West.**

**Meeting Called to Order**

**Roll Call**

- Present:** Chairman Jacob McHughes, and Vice Chairman Rusty Grissom
- Absent:** Member Rod Cleveland

**Notice of the meeting was properly posted on Friday, March 20, 2026.**

**For purposes of this agenda “Action” means any of the following: amending, approving, approving as amended, deferring, denying, giving instructions to staff, making a recommendation to another public body, receiving documents or presentations, referring to committee, reconsidering, re-opening, returning, striking or postponing the item.**

**Approval of Minutes**

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, to approve the minutes of March 17, 2026. The motion carried by the following vote:

- Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom
- 1. Discussion and possible action regarding approval of the minutes held on March 17, 2026.

[Minutes](#)

**Public Comment:**

No comments were made from the Public during this meeting.

**Consent Items**

**Chairman McHughes said the Items on the consent agenda are routine in nature and read into the minutes a couple of Clerk's Notes on Item No. 10 - Item 20 - Jail Commissary from \$61,276.86 to the corrected amount of \$58, 445.27 and on Item No. 25 - Sheriff Service Fees from \$218,824.92 to the corrected amount of \$221,656.51.**

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, to approve the Consent Agenda as amended. The motion carried by the following vote:

- Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom
- 2. Discussion, review, audit, approve, or disallow blanket purchase order submitted. A report will be available for distribution at the meeting or may be obtained from the County Clerk.

3. Discussion, review, audit, approve, or disallow claims for payment of Travel, Maintenance & Operations, and Capital Outlay. A report will be available for distribution at the meeting or may be obtained from the County Clerk.
4. Discussion and possible action regarding claims for Payment of Personnel Services for payroll period ending March 15, 2026.

[March 15 Payroll](#)

5. Discussion and possible action regarding an Error of Correction - PO #'s 20260137, 20261578 and 20261579 were written on 100120-54022 and should have been from 100124-54022.  
Total expenditures across the three PO's were \$10,308.76.  
Transfer of Funds From: GF Commissioners General Government - Maintenance & Operations, 100124-54000 to GF Commissioners - Maintenance & Operations, 100120-54000, in the amount of \$10,308.76.

[Error Correction](#)

6. Discussion and possible action regarding the Court Clerk Records Management and Preservation Monthly Report for February 2026.

[Monthly Report Court Clerk February](#)

7. Discussion and possible action regarding an Error of Correction from: General Fund Court Clerk Travel - 100161-53000, to General Fund Court Judges Travel - 100160-53000, in the amount of \$32.48.  
Invoice was paid out of the wrong account. Transferring \$32.48 back into account 100160-53000.

[Error Correction Court Clerk Travel](#)

8. Discussion and possible action regarding County Assessor's end of month report of February 2026.

[Assessor Monthly Report February](#)

9. Discussion and possible action regarding Allocation of Alcoholic Beverage Tax Collected in February 2026 for March 2026 as follows
  - 1) Etowah \$50.63
  - 2) Lexington \$640.06
  - 3) Moore \$19995.76
  - 4) Noble \$2224.30
  - 5) Norman \$40768.51
  - 6) Slaughterville \$1325.66
  - Total \$65004.92

[Allocation Beverage Tax Collected February 26](#)

**10. Discussion and possible action regarding Cash Fund Appropriations for February 16th to March 15th**

**Cash Fund Request for Appropriations FY 2025/2026**

01) Assessor Revolving	120133-55000	\$50.00
02) CBRIF #1	202910-50000	\$13,133.96
03) CBRIF #2	202920-50000	\$17,862.18
04) CBRIF #3	202930-50000	\$21,539.69
05) County Clerk Lien Fee Payroll	119170-51000	\$8,083.87
06) County Clerk Rec Mgmt/Presrv Fee	115170-54000	\$42,356.57
07) DA Revolving Fund	207165-54000	\$586.81
08) Drug Court Contribution/Donation	603165/54000	\$410.43
09) Fairgrounds	128700-55000	\$17,714.00
10) Farm Market Fund	133285-54000	\$2,320.00
11) Farm Market Fund	133285-51000	\$1,240.00
12) Health	105265-54000	\$24,387.91
13) Highway District #1	110910-51000	\$80,000.00
14) Highway District #1	110910-54000	\$30,553.49
15) Highway District #2	110920-51000	\$75,176.39
16) Highway District #2	110920-54000	\$75,176.38
17) Highway District #3	110930-51000	\$90,000.00
18) Highway District #3	110930-54000	\$138,009.00
19) Highway District #3	110930-55000	\$14,400.00
20) Jail Commissary	204553-54000	<del>\$61,276.86</del> \$58,445.27
21) Opioid Abatement Settlement	251200-54868	\$142,349.67
22) Sales Tax	619150-54000	\$532,703.51
23) Sheriff Service Fees	116500-54000	\$25,319.27
24) Sheriff Service Fees	116554-54000	\$6,870.12
25) Sheriff Service Fees	116552-54000	<del>\$218,824.92</del> \$221,656.51
26) Sheriff Service Fees	116500-51000	\$13,063.83
27) Sheriff Service Fees	116450-51000	\$107,293.17
28) Stop Violence Against Women	602166-51000	\$4,594.00
29) Treasurer Certification Fee	114150-55000	\$6,940.00

Cash Fund Appropriations

**End of Consent Agenda**

**Items of Business**

- 11. Discussion and possible action regarding Submit a Letter of Support for the Town of Slaughterville's T-Mobile Hometown Grant application for the Slaughterville Park Safety Improvement Project. The letter will confirm Cleveland County's partnership with the Town and designate Brian Wint as Project Manager.**

Letter of Support

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, that this item be approved. The motion carried by the following vote:

**Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom

12. Discussion and possible action regarding approval of the 2026 MOU from Hunger Free Oklahoma for the Noble Farm Market to accept DUO program services.

[Hunger Free Oklahoma](#)

A motion was made by Chairman McHughes, seconded by Vice Chairman Grissom, that this item be approved. The motion carried by the following vote:

**Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom

13. Discussion and possible action regarding the Mutual Cooperation Agreement between Cleveland County District 3 and City of Noble for work on Cemetery Road from Bradshaw Lane 1.05 miles east to HWY 77. City of Noble has been awarded the Municipal Road Drilling Activity Fund (\$207,000) for repairs made necessary by damage resulting from oil or gas drilling activity. City of Noble is required to provide 25% of the project. Cleveland County, District 3 would pay 12.5% of the City of Noble's 25%.

[City of Noble](#)

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, that this item be approved. The motion carried by the following vote:

**Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom

14. Discussion and possible action regarding Contract for Bid #COM-2176 Elevator Replacement for the Cleveland County Courthouse.

[Elevator Contract](#)

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, that this item be approved. A discussion took place regarding the age of the elevator, and Keri Lyles mentioned that it had been in place since the late 1980s. The motion carried by the following vote:

**Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom

**New Business:**

No new business was presented at this time for discussion or possible action.

**Board Member Statements and Announcements**

Commissioner Grissom said he is keeping Bryan Jenkins’ family in his thoughts and prayers and asked others to do the same, noting that this is a significant loss for the county.

Chairman McHughes said he wanted to highlight a few points about Bryan Jenkins. Jenkins had served Cleveland County since 1987 and had managed the Cleveland County Fairgrounds since 2014. His long tenure with the county was truly remarkable.

McHughes reflected on Jenkins’ many accomplishments and the impact of his work in improving the community, noting that it was difficult to think of anything he hadn’t contributed to. He was involved in nearly every aspect of the operation, always willing to step in and help wherever needed, and was known for his selfless character.

He also spoke about the extraordinary nature of Jenkins’ actions in his role as a first responder, essentially giving his life in service to others. McHughes expressed agreement with Commissioner Grissom’s sentiments, adding that they would continue to keep Jenkins and his family in their thoughts and prayers. He concluded by saying the county will never be the same without him, and while his loss is deeply felt, there is comfort in knowing the strength of his faith.

**Adjourn**

A motion was made by Vice Chairman Grissom, seconded by Chairman McHughes, to adjourn the meeting at 1:05 P.M.. The motion carried by the following vote:

**Aye:** 2 - Chairman McHughes, and Vice Chairman Grissom

**Board of County Commissioners  
CLEVELAND COUNTY, OKLAHOMA**

\_\_\_\_\_  
Chairman

**ATTEST:**

\_\_\_\_\_  
Pam Howlett, County Clerk

Minutes Prepared by: \_\_\_\_\_  
Deputy County Clerk



# OKLAHOMA

Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

January 21, 2026

Chairman of the Board of County Commissioners  
Cleveland County  
201 S. Jones  
Norman, OK 73069

In accordance with 19 O.S. § 171, we are pleased to confirm our understanding of the services we are to provide Cleveland County (the County) for the year ended June 30, 2023.

### Audit Scope and Objectives

We will audit the financial statement, including the related notes to the financial statement, which collectively comprise the basic financial statement of the County, as of and for the year ended June 30, 2023. These services will also include the performance of procedures to determine compliance with statutes that, while having no impact on the financial statement amounts, must by law be audited.

We have also been engaged to report on supplementary information that accompanies the County's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statement:

- Schedule of Expenditures of Federal Awards
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – General Fund
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – Health Fund

The objectives of our audit are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statement is fairly presented, in all material respects, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement 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 statement. The objective also includes reporting on:

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

Cleveland County

### **Auditor's Responsibilities for the Audit of the Financial Statement and Single Audit**

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

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. These notifications will be in the form of audit findings, which will be presented to management during the course of our audit. To ensure the timely completion of the audit, management's written response and planned corrective actions for the findings must be submitted to our auditors within five (5) business days after the audit findings are submitted. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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 may include tests of the physical existence of inventories, and direct confirmation of certain other assets by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

According to GAAS, significant risks include management override of controls. Accordingly, we have considered this to be a significant risk.

Our audit of the financial statement does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the County has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the 2023 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2023 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Audit Procedures – Statutory Compliance**

We will perform procedures to ensure that the County has complied with statutes related to inmate trust fund, sheriff commissary, court fund, and equipment. Noncompliance with these statutes would have no effect on the amounts reported on the financial statement. Therefore, the procedures will not be a part of our audit, no standards will be followed in their performance and our opinion on the financial statement will not encompass these areas. Any noncompliance noted will be communicated to management as findings. These findings, with management's responses, will be reported in the section "Other Findings" in our audit report.

#### **Responsibilities of Management for the Financial Statement and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statement, schedule of expenditures of federal awards, and all accompanying information in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of

contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us 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 statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. It is your responsibility to ensure vendors, subcontractors, and other entities with contractual relationships with the County comply with our requests for additional, supporting documentation if we deem such documentation necessary to fulfill our responsibilities. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from you about the financial statement; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement 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 statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on February 27, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America.

Cleveland County

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

You are responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statement to achieve fair presentation.

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Engagement Administration, Fees, and Other**

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

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 U.S. Department of Health and Human Services, State Attorney General, or other legislative body. If we are aware that a federal awarding agency, pass-through entity, 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.

John Brownell is the engagement team manager and is responsible for supervising the engagement. They may be reached at [jbrownell@sai.ok.gov](mailto:jbrownell@sai.ok.gov) or 405-713-1833 with any questions or concerns. Should the engagement team manager change during the audit, we will communicate this directly to management and those charged with governance.

Our fee for these services will be at our standard hourly rates plus travel. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The balance in your audit account should be encumbered at this time. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

#### **Reporting**

In accordance with state statute, *Government Auditing Standards*, and our office policy, the audit report will be distributed to the Governor, the Attorney General, appropriate officials of the County, and to all officials with oversight authority. Copies will be filed with the State's Library Clearinghouse, and the report will be posted to the State Auditor and Inspector's website.

Cleveland County

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the officers of the County. 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.

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

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

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

Sincerely,

*Cindy Byrd*

CINDY BYRD, CPA  
Oklahoma State Auditor & Inspector

\* \* \* \* \*

*Jammy Richards*  
Individual Designated to Oversee Financial Statement Preparation

Title: *Treasurer*

RESPONSE:

This letter correctly sets forth the understanding of the County.

*J. McH*  
Chairman of the Board of County Commissioners

1/21/26  
Date

*Jammy Richards*  
Treasurer

1/21/26  
Date

*Pam Howlett*  
County Clerk

2/2/26  
Date



PEER REVIEW REPORT  
July 21, 2023

The Honorable Cindy Byrd, CPA  
State of Oklahoma Office of the State Auditor & Inspector  
2300 N. Lincoln Blvd, Room 123  
Oklahoma City, OK 73105

We have reviewed the system of quality control of Oklahoma Office of the State Auditor & Inspector (the office) in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR audit released on January 26, 2022. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor & Inspector in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The **Oklahoma Office of the State Auditor & Inspector has received a peer review rating of *pass*.**

  
L. Scott Owens, CIA, CGAP, MPA  
Concurring Reviewer  
External Peer Review Team  
National State Auditors Association

  
Thomas Troutman, CPA, CIA, CGFM  
Team Leader  
External Peer Review Team  
National State Auditors Association

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 statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the County has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the 2023 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2023 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Audit Procedures – Statutory Compliance**

We will perform procedures to ensure that the County has complied with statutes related to inmate trust fund, sheriff commissary, court fund, and equipment. Noncompliance with these statutes would have no effect on the amounts reported on the financial statement. Therefore, the procedures will not be a part of our audit, no standards will be followed in their performance and our opinion on the financial statement will not encompass these areas. Any noncompliance noted will be communicated to management as findings. These findings, with management's responses, will be reported in the section "Other Findings" in our audit report.

#### **Responsibilities of Management for the Financial Statement and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statement, schedule of expenditures of federal awards, and all accompanying information in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of

Cleveland County

contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us 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 statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. It is your responsibility to ensure vendors, subcontractors, and other entities with contractual relationships with the County comply with our requests for additional, supporting documentation if we deem such documentation necessary to fulfill our responsibilities. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from you about the financial statement; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement 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 statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on February 27, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America.



# OKLAHOMA

Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

January 21, 2026

Chairman of the Board of County Commissioners  
Cleveland County  
201 S Jones  
Norman, OK 73069

In accordance with 19 O.S. § 171, we are pleased to confirm our understanding of the services we are to provide Cleveland County (the County) for the year ended June 30, 2024.

### Audit Scope and Objectives

We will audit the financial statement, including the related notes to the financial statement, which collectively comprise the basic financial statement of the County, as of and for the year ended June 30, 2024. These services will also include the performance of procedures to determine compliance with statutes that, while having no impact on the financial statement amounts, must by law be audited.

We have also been engaged to report on supplementary information that accompanies the County's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statement:

- Schedule of Expenditures of Federal Awards
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – General Fund
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – Health Fund

The objectives of our audit are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statement is fairly presented, in all material respects, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement 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 statement. The objective also includes reporting on:

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

### **Auditor's Responsibilities for the Audit of the Financial Statement and Single Audit**

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

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. These notifications will be in the form of audit findings, which will be presented to management during the course of our audit. To ensure the timely completion of the audit, management's written response and planned corrective actions for the findings must be submitted to our auditors within five (5) business days after the audit findings are submitted. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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 may include tests of the physical existence of inventories, and direct confirmation of certain other assets by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

According to GAAS, significant risks include management override of controls. Accordingly, we have considered this to be a significant risk.

Our audit of the financial statement does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the County has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the 2024 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2024 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Audit Procedures – Statutory**

We will perform procedures to ensure that the County has complied with statutes related to inmate trust fund, sheriff commissary, court fund, and equipment. Noncompliance with these statutes would have no effect on the amounts reported on the financial statement. Therefore, the procedures will not be a part of our audit, no standards will be followed in their performance and our opinion on the financial statement will not encompass these areas. Any noncompliance noted will be communicated to management as findings. These findings, with management's responses, will be reported in the section "Other Findings" in our audit report.

#### **Responsibilities of Management for the Financial Statement and Single Audit**

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

Cleveland County

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us 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 statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. It is your responsibility to ensure vendors, subcontractors, and other entities with contractual relationships with the County comply with our requests for additional, supporting documentation if we deem such documentation necessary to fulfill our responsibilities. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from you about the financial statement; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement 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 statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on February 27, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon.

Cleveland County

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with state statute; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with state statute; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statement to achieve fair presentation.

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Engagement Administration, Fees, and Other**

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

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 U.S. Department of Health and Human Services, State Attorney General, or other legislative body. If we are aware that a federal awarding agency, pass-through entity, 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.

John Brownell is the engagement team manager and is responsible for supervising the engagement. They may be reached at [jbrownell@sai.ok.gov](mailto:jbrownell@sai.ok.gov) or 405-713-1833 with any questions or concerns. Should the engagement team manager change during the audit, we will communicate this directly to management and those charged with governance.

Our fee for these services will be at our standard hourly rates plus travel. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The balance in your audit account should be encumbered at this time. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

#### **Reporting**

In accordance with state statute, *Government Auditing Standards*, and our office policy, the audit report will be distributed to the Governor, the Attorney General, appropriate officials of the County, and to all officials with oversight authority. Copies will be filed with the State's Library Clearinghouse, and the report will be posted to the State Auditor and Inspector's website.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the officers of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit.

Cleveland County

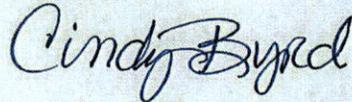
Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will 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.

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

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

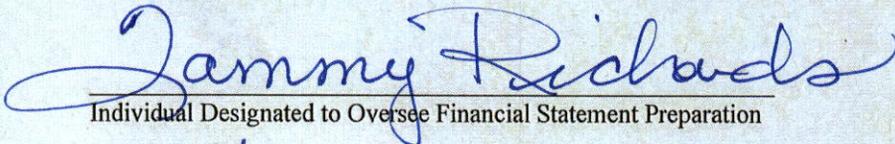
We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and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

Sincerely,



CINDY BYRD, CPA  
Oklahoma State Auditor & Inspector

\*\*\*\*\*

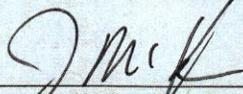


Individual Designated to Oversee Financial Statement Preparation

Title: Treasurer

RESPONSE:

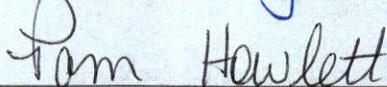
This letter correctly sets forth the understanding of the County.

  
\_\_\_\_\_  
Chairman of the Board of County Commissioners

1/21/26  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Treasurer

1/21/26  
\_\_\_\_\_  
Date

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

2/2/26  
\_\_\_\_\_  
Date



**PEER REVIEW REPORT**  
**July 21, 2023**

The Honorable Cindy Byrd, CPA  
State of Oklahoma Office of the State Auditor & Inspector  
2300 N. Lincoln Blvd, Room 123  
Oklahoma City, OK 73105

We have reviewed the system of quality control of Oklahoma Office of the State Auditor & Inspector (the office) in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR audit released on January 26, 2022. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor & Inspector in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The **Oklahoma Office of the State Auditor & Inspector has received a peer review rating of *pass*.**

L. Scott Owens, CIA, CGAP, MPA  
Concurring Reviewer  
External Peer Review Team  
National State Auditors Association

Thomas Troutman, CPA, CIA, CGFM  
Team Leader  
External Peer Review Team  
National State Auditors Association



# OKLAHOMA

Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

January 21, 2026

Chairman of the Board of County Commissioners  
Cleveland County  
201 S Jones  
Norman, OK 73069

In accordance with 19 O.S. § 171, we are pleased to confirm our understanding of the services we are to provide Cleveland County (the County) for the year ended June 30, 2025.

### Audit Scope and Objectives

We will audit the financial statement, including the related notes to the financial statement, which collectively comprise the basic financial statement of the County, as of and for the year ended June 30, 2025. These services will also include the performance of procedures to determine compliance with statutes that, while having no impact on the financial statement amounts, must by law be audited.

We have also been engaged to report on supplementary information that accompanies the County's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statement:

- Schedule of Expenditures of Federal Awards
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – General Fund
- Comparative Schedule of Expenditures – Budget and Actual – Budgetary Basis – Health Fund

The objectives of our audit are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statement is fairly presented, in all material respects, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement 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 statement. The objective also includes reporting on:

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

### **Auditor's Responsibilities for the Audit of the Financial Statement and Single Audit**

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

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. These notifications will be in the form of audit findings, which will be presented to management during the course of our audit. To ensure the timely completion of the audit, management's written response and planned corrective actions for the findings must be submitted to our auditors within five (5) business days after the audit findings are submitted. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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 may include tests of the physical existence of inventories, and direct confirmation of certain other assets by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

According to GAAS, significant risks include management override of controls. Accordingly, we have considered this to be a significant risk.

Our audit of the financial statement does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

Cleveland County

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 statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the County has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the 2025 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2025 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Audit Procedures – Statutory**

We will perform procedures to ensure that the County has complied with statutes related to inmate trust fund, sheriff commissary, court fund, and equipment. Noncompliance with these statutes would have no effect on the amounts reported on the financial statement. Therefore, the procedures will not be a part of our audit, no standards will be followed in their performance and our opinion on the financial statement will not encompass these areas. Any noncompliance noted will be communicated to management as findings. These findings, with management's responses, will be reported in the section "Other Findings" in our audit report.

#### **Responsibilities of Management for the Financial Statement and Single Audit**

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

Cleveland County

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us 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 statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. It is your responsibility to ensure vendors, subcontractors, and other entities with contractual relationships with the County comply with our requests for additional, supporting documentation if we deem such documentation necessary to fulfill our responsibilities. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from you about the financial statement; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement 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 statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on February 27, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with requirements prescribed by Oklahoma state law, which is a regulatory basis of accounting other than accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon.

Cleveland County

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with state statute; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with state statute; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statement to achieve fair presentation.

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Engagement Administration, Fees, and Other**

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

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John Brownell is the engagement team manager and is responsible for supervising the engagement. They may be reached at [jbrownell@sai.ok.gov](mailto:jbrownell@sai.ok.gov) or 405-713-1833 with any questions or concerns. Should the engagement team manager change during the audit, we will communicate this directly to management and those charged with governance.

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Cleveland County

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.

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

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

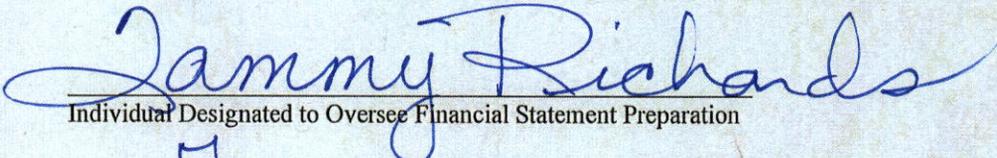
We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and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

Sincerely,



CINDY BYRD, CPA  
Oklahoma State Auditor & Inspector

\* \* \* \* \*

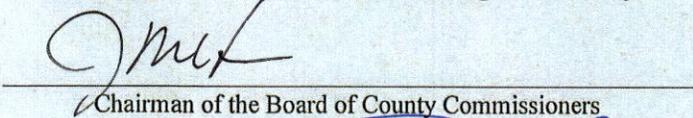


Individual Designated to Oversee Financial Statement Preparation

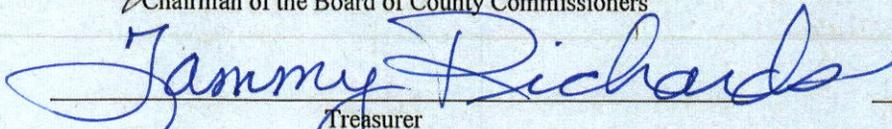
Title: Treasurer

RESPONSE:

This letter correctly sets forth the understanding of the County.

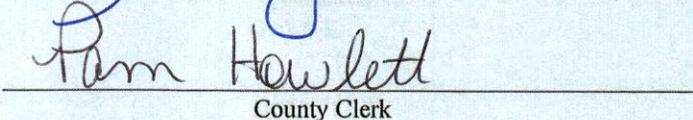
  
Chairman of the Board of County Commissioners

1/21/26  
Date



Treasurer

1/21/26  
Date

  
County Clerk

2/2/26  
Date



**PEER REVIEW REPORT**  
**July 21, 2023**

The Honorable Cindy Byrd, CPA  
State of Oklahoma Office of the State Auditor & Inspector  
2300 N. Lincoln Blvd, Room 123  
Oklahoma City, OK 73105

We have reviewed the system of quality control of Oklahoma Office of the State Auditor & Inspector (the office) in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR audit released on January 26, 2022. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor & Inspector in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The **Oklahoma Office of the State Auditor & Inspector has received a peer review rating of *pass*.**

L. Scott Owens, CIA, CGAP, MPA  
Concurring Reviewer  
External Peer Review Team  
National State Auditors Association

Thomas Troutman, CPA, CIA, CGFM  
Team Leader  
External Peer Review Team  
National State Auditors Association



**Commercial Services Agreement**  
3/13/2026

Cox Account Rep:	Laura Matthews	Cox System Address
Phone Number:	+1 (405) 286-2953	715 NE 122nd Street Oklahoma City, OK 73114
Fax Number:		

Customer Information		Authorized Customer Representative Information	
Legal Company Name:	Cleveland County Sheriff	Full Name:	Raimie McDaniel
Street Address:	2600 Franklin RD	Billing Telephone:	(405) 366-0691
City/State/Zip:	Norman, OK 73069	Fax:	
Billing Address:	2600 Franklin RD	Contact Number:	(405) 701-7727
City/State/Zip:	Norman, OK 73069	Email:	rmcdaniel@clevelandcountyyok.com
Cox Account #:			

Description	From QTY	To QTY	Unit Price	Term (Months) for Services	Monthly Recurring Charges for Services	One Time Charges
Cox Nickel 250 - Inter/Intra	1	1	\$0.00	12	\$0.00	\$0.00
VoiceManager Essential Package w/ Flat Rated Line	4	4	\$30.89	12	\$123.56	\$0.00
Directory Listing-Non Published	4	4	\$0.00	12	\$0.00	\$0.00
Cox Nickel 250 - Inter/Intra	3	3	\$0.00	12	\$0.00	\$0.00
Adtran IAD 924e	0	4	\$0.00	12	\$0.00	\$0.00
<b>Activation Fees</b>						
VoiceManager Install	0	1	\$25.00	0	\$0.00	\$25.00
Prewrite PRI	0	1	\$0.00	0	\$0.00	\$0.00

<b>Totals:</b>		\$123.56	\$25.00
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Taxes, fees, assessments or surcharges are additional and subject to change time to time. Visit <http://www.coxbusiness.com/taxesandfees> for more information.

This Commercial Services Agreement (the "Agreement") is entered into by "Customer" (as described below) and "Cox" (as described in the signature line below and in the Agreement) and includes (i) this paragraph, the language above and Exhibit A (collectively, the "Service Terms"); (ii) the terms and conditions set forth at <http://www.coxbusiness.com/generalterms> (the "General Terms") and (iii) any other terms and conditions applicable to the Services set forth above, including without limitation, the Cox tariffs, Service Guides ("SG"), State and Federal regulations, the Cox Acceptable Use Policy (the "AUP") set forth at [www.coxbusiness.com/acceptableusepolicy](http://www.coxbusiness.com/acceptableusepolicy), and Cox's Internet Service Disclosures located at [www.cox.com/internetdisclosures](http://www.cox.com/internetdisclosures). Customer may be subject to usage charges for certain Services. Usages charges for RingCentral Services are described at <https://www.cox.com/ringcentralusage>. Exhibit A is attached to and incorporated into this Agreement by this reference. Any RingCentral ("RC") Device purchased by Customer under this Commercial Services Agreement is sold to Customer by the entity CB Commercial Devices, LLC ("Equipment Seller"), a Cox Affiliate. Customer acknowledges receipt and acceptance of the Service Terms (including Exhibit A), General Terms, the AUP and all other referenced terms and conditions by signing this Agreement. By signing this Agreement, Customer accepts that any and all disputes arising out of, relating to or concerning this Agreement and/or the Services shall be resolved through mandatory and binding arbitration unless Customer opts out pursuant to the Dispute Resolution Provision in the General Terms. This Agreement is subject to credit approval and Customer authorizes Cox to check credit. The prices above do not include applicable taxes, fees, assessments or surcharges which are additional and may change. This proposal is valid provided Customer signs and delivers this Agreement to Cox unchanged within thirty (30) days from the date above. By signing this Agreement, Customer acknowledges that if (i) the transport Service(s) (e.g. private line type Services, ethernet Services) cross state boundaries or (ii) at least 10% of traffic on such transport Service(s) is interstate in nature or designated for Internet traffic, then the entire transport Service(s) is considered interstate. Customer has reviewed the Interstate/Intrastate designation of the transport Service(s) listed in the Service Description above and attests that all such designations are correct. Each party may use electronic signature to sign this Agreement, provided the electronic signature method used by Customer is acceptable to Cox. This Agreement shall be effective upon execution by Customer and "Acceptance" by Cox. "Acceptance" of the Agreement by Cox shall occur upon the earlier of (i) Cox's countersignature of this Agreement or (ii) Cox's installation of Service at Customer's location. Customer acknowledges that it has read and understands the 911 disclosures referenced in the Service Terms and the General Terms. By signing this Agreement, you represent that you are the authorized Customer representative.

Customer Authorized Signature	CoxCom, LLC dba Cox Business, Cox Oklahoma Telcom, LLC; and CB Commercial Devices, LLC
Signature: 	Signature:
Print: Chris Amason	Print:
Title Position: Sheriff	Title Position:
Date: 3-25-2026	Date:

## EXHIBIT A

1. **E911 Services** FOR IMPORTANT INFORMATION ABOUT COX'S 911 PRACTICES, PLEASE REVIEW THE INFORMATION ABOUT E911 SERVICE IN THE GENERAL TERMS AND ON THE WEBSITE <http://www.coxbusiness.com/e911>

2. **Service Start Date and Term** The "Initial Term" shall begin upon installation of Service and shall continue for the applicable Term commitment set forth above in the Service Terms. However, if Customer delays installation or is not ready to receive Services on the agreed-upon installation date, Cox may begin billing for Services on the date Services would have been installed. Cox shall use reasonable efforts to make the Services available by the requested service date. Cox shall not be liable for damages for delays in meeting service dates due to install delays or reasons beyond Cox's control. If Customer delays installation for more than ninety (90) days after Customer's execution of this Agreement, Cox reserves the right to terminate this Agreement by providing written notice to Customer and Customer shall be liable for Cox's reasonable costs incurred. AFTER THE INITIAL TERM, THIS AGREEMENT SHALL AUTOMATICALLY RENEW FOR ONE (1) YEAR TERMS (EACH AN "EXTENDED TERM") UNLESS A PARTY GIVES THE OTHER PARTY WRITTEN TERMINATION NOTICE AT LEAST THIRTY (30) DAYS PRIOR TO THE EXPIRATION OF THE INITIAL TERM OR THEN CURRENT EXTENDED TERM. "Term" shall mean the Initial Term and Extended Term (s), if any. Cox reserves the right to increase rates for all Services by no more than ten percent (10%) during any Extended Term by providing Customer with at least sixty (60) days written notice of such rate increase. This limitation on rate increases shall not apply to video Services or Services for which rates, terms and conditions are governed by a Cox tariff or SG. Upon notice to Customer, Cox may change the rates for Video Services periodically during the Term. Cox may change the rates for telephone Service subject to a Cox tariff or SG periodically during the Term. For the avoidance of doubt, promotional rates and promotional discounts provided to Customer will expire at the end of the Initial Term or earlier as set forth in the promotion language. "Service" and "Services" mean the commercial services described in the Service Description above and any commercial services that are later added to this Agreement pursuant to the terms and conditions of this Agreement.

3. **Termination** Customer may terminate any Service before the end of the Term selected by Customer above in the Service Terms upon at least thirty (30) days notice to Cox; provided, however, if Customer terminates any such Service before the end of the Term (except for breach by Cox), unless otherwise expressly stated in the General Terms, Customer will be obligated to pay Cox a termination fee equal to the nonrecurring charges (if unpaid) and One Hundred Percent (100%) of the monthly recurring charges for the terminated Service(s) multiplied by the number of months, including partial months, remaining in the Term. Cox may terminate this Agreement without liability at any time prior to installation of Services if Cox determines that Customer's location is not reasonably serviceable or there is signal interference with any Cox Service(s) according to Cox's standard practices. If Customer terminates or decreases any Service that is part of a bundle offering, the remaining Service(s) shall be subject to price increases for the remaining Term. If Customer terminates this Agreement prior to installation of Service by Cox, Customer shall be liable for Cox's costs incurred. This provision survives termination of the Agreement.

4. **Payment** Customer shall pay Cox all monthly recurring charges ("MRCs") and all non-recurring charges ("NRCs"), if any, by the due date on the invoice. Any amount not received by the due date shown on the applicable invoice will be subject to interest or a late charge no greater than the maximum rate allowed by law. If Cox terminates this Agreement due to Customer's breach, or if Customer fails to pay any amounts when due and fails to cure such non-payment upon receipt of written notice of non-payment from Cox, Customer will be deemed to have terminated this Agreement and will be obligated to pay the termination fee described above. If applicable to the Service, Customer shall pay sales, use, gross receipts, and excise taxes, access fees and all other fees, universal service fund assessments, 911 fees, franchise fees, bypass or other local, State and Federal taxes or charges, and deposits, imposed on the use of the Services. Taxes will be separately stated on Customer's invoice. No interest will be paid on deposits unless required by law.

5. **Service and Installation** Cox shall provide Customer with the Services identified above in the Service Terms and may also provide related facilities and equipment, the ownership

of which shall be retained by Cox (the "Cox Equipment"), or for certain Services, Customer, may purchase equipment from Cox ("Customer Purchased Equipment"). Customer is responsible for damage to any Cox Equipment. If Cox Equipment is not returned to Cox after termination or disconnection of Services, Customer shall be liable for the Cox Equipment costs. Customer may use the Services for any lawful purpose, provided that such purpose: (i) does not interfere or impair the Cox network or Cox Equipment; (ii) complies with the AUP; and (iii) is in accordance with the terms and conditions of this Agreement. Customer shall use the Cox Equipment only for the purpose of receiving the Services. Customer shall use Customer Purchased Equipment in accordance with the terms of this Agreement and any related equipment purchase agreement. Unless provided otherwise herein, Cox shall use commercially reasonable efforts to maintain the Services in accordance with applicable performance standards. Cox network management needs may require Cox to modify upstream and downstream speeds. Use of the Services shall be subject to the AUP at [coxbusiness.com/acceptableusepolicy](http://coxbusiness.com/acceptableusepolicy), which is incorporated herein by reference. Cox may change the AUP from time to time during the Term. Customer's continued use of the Services following an AUP amendment shall constitute acceptance of the revised AUP.

6. **General Terms** The General Terms are hereby incorporated into this Agreement by reference. BY EXECUTING THIS AGREEMENT AND/OR USING OR PAYING FOR THE SERVICES, CUSTOMER ACKNOWLEDGES THAT IT HAS READ, UNDERSTOOD, AND AGREED TO BE BOUND BY THE GENERAL TERMS.

7. **LIMITATION OF LIABILITY** IN ADDITION TO ANY OTHER LIMITATIONS ON LIABILITY CONTAINED IN THE AGREEMENT, NEITHER COX NOR ANY COX RELATED PARTY SHALL BE LIABLE FOR DAMAGES FOR FAILURE TO FURNISH OR INTERRUPTION OF ANY SERVICES, OR FOR ANY LOSS OF DATA OR STORED CONTENT, IDENTITY THEFT, OR FOR ANY PROBLEM WITH THE SERVICES OR EQUIPMENT OF ANY THIRD PARTY, NOR SHALL COX NOR ANY COX RELATED PARTY BE RESPONSIBLE FOR FAILURE OR ERRORS OF ANY COX SERVICE, COX EQUIPMENT, SIGNAL TRANSMISSION, LICENSED SOFTWARE, LOST DATA, FILES OR SOFTWARE DAMAGE REGARDLESS OF THE CAUSE. NEITHER COX NOR ANY COX RELATED PARTY WILL BE LIABLE FOR DAMAGE TO PROPERTY OR FOR PHYSICAL INJURY TO ANY PERSON ARISING FROM THE INSTALLATION OR REMOVAL OF EQUIPMENT UNLESS CAUSED BY THE NEGLIGENCE OF COX. UNDER NO CIRCUMSTANCES WILL COX OR ANY COX RELATED PARTY BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOST PROFITS, ARISING FROM THIS AGREEMENT OR PROVISION OF THE SERVICES.

8. **WARRANTIES** EXCEPT AS PROVIDED IN THIS AGREEMENT, THERE ARE NO OTHER AGREEMENTS, WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, RELATING TO THE SERVICES. SERVICES PROVIDED ARE A BEST EFFORTS SERVICE AND COX DOES NOT WARRANT THAT THE SERVICES, EQUIPMENT OR SOFTWARE SHALL BE ERROR-FREE OR WITHOUT INTERRUPTION. COX DOES NOT GUARANTEE THAT SERVICE CAN BE PROVISIONED TO CUSTOMER'S LOCATION, OR THAT INSTALLATION OF SERVICE WILL OCCUR IN A SPECIFIED TIMEFRAME. COX DOES NOT WARRANT THAT ANY SERVICE OR EQUIPMENT WILL MEET CUSTOMER'S NEEDS, PERFORM AT A PARTICULAR SPEED, BANDWIDTH OR THROUGHPUT RATE, OR WILL BE UNINTERRUPTED, ERROR-FREE, SECURE, OR FREE OF VIRUSES, WORMS, DISABLING CODE OR THE LIKE. INTERNET AND WIFI SPEEDS WILL VARY. COX MAKES NO WARRANTY AS TO TRANSMISSION OR UPSTREAM OR DOWNSTREAM SPEEDS OF THE NETWORK.

9. **Public Performance** If Customer engages in a public performance of any copyrighted material contained in any of the Services, Customer, and not Cox, shall be responsible for obtaining any public performance licenses at Customer's expense. The Video Service that Cox provides under this Agreement does not include a public performance license



**Commercial Services Agreement**  
3/16/2026

Cox Account Rep:	Laura Matthews	Cox System Address
Phone Number:	+1 (405) 286-2953	715 NE 122nd Street Oklahoma City, OK 73114
Fax Number:		

Customer Information		Authorized Customer Representative Information	
Legal Company Name:	Cleveland County Justice	Full Name:	Raimie McDaniel
Street Address:	2600 Franklin RD	Billing Telephone:	(405) 366-0691
City/State/Zip:	Norman, OK 73069	Fax:	
Billing Address:	2600 Franklin RD	Contact Number:	(405) 701-7727
City/State/Zip:	Norman, OK 73069	Email:	rmcdaniel@clevelandcountyyok.com
Cox Account #:			

Description	From QTY	To QTY	Unit Price	Term (Months) for Services	Monthly Recurring Charges for Services	One Time Charges
PRI or SIP -LD Call Plan -5000 FREE Minutes	1	1	\$0.00	12	\$0.00	\$0.00
PRI Trunk Group	1	0	\$0.00	12	\$0.00	\$0.00
Call by Call, Per PRI	1	0	\$0.00	12	\$0.00	\$0.00
2 WAY TRUNK CHANNEL	23	0	\$0.00	12	\$0.00	\$0.00
PRI Flat Rate Channel Option	1	0	\$0.00	12	\$0.00	\$0.00
Directory Listing-Non Published	1	0	\$0.00	12	\$0.00	\$0.00
Adtran IAD 916e	1	1	\$0.00	1	\$0.00	\$0.00
PRI Trunk Group	0	1	\$128.00	12	\$128.00	\$0.00
2 WAY TRUNK CHANNEL	0	23	\$10.00	12	\$230.00	\$0.00
DID Per Number Block - 100	0	1	\$19.00	12	\$19.00	\$0.00
<b>Activation Fees</b>						
Prework PRI	0	1	\$0.00	0	\$0.00	\$0.00
PRI Turn Up	0	1	\$250.00	36	\$0.00	\$250.00
DID Per Number Block Install	0	1	\$0.00	0	\$0.00	\$0.00

<b>Totals:</b>					\$377.00	\$250.00
Taxes, fees, assessments or surcharges are additional and subject to change time to time. Visit <a href="http://www.coxbusiness.com/taxesandfees">http://www.coxbusiness.com/taxesandfees</a> for more information.						

This Commercial Services Agreement (the "Agreement") is entered into by "Customer" (as described below) and "Cox" (as described in the signature line below and in the Agreement) and includes (i) this paragraph, the language above and Exhibit A (collectively, the "Service Terms"); (ii) the terms and conditions set forth at <http://www.coxbusiness.com/generalterms> (the "General Terms") and (iii) any other terms and conditions applicable to the Services set forth above, including without limitation, the Cox tariffs, Service Guides ("SG"), State and Federal regulations, the Cox Acceptable Use Policy (the "AUP") set forth at [coxbusiness.com/acceptableusepolicy](http://www.coxbusiness.com/acceptableusepolicy), and Cox's Internet Service Disclosures located at [www.cox.com/internetdisclosures](http://www.cox.com/internetdisclosures). Customer may be subject to usage charges for certain Services. Usage charges for RingCentral Services are described at <https://www.cox.com/ringcentralusage>. Exhibit A is attached to and incorporated into this Agreement by this reference. Any RingCentral ("RC") Device purchased by Customer under this Commercial Services Agreement is sold to Customer by the entity CB Commercial Devices, LLC ("Equipment Seller"), a Cox Affiliate. Customer acknowledges receipt and acceptance of the Service Terms (including Exhibit A), General Terms, the AUP and all other referenced terms and conditions by signing this Agreement. By signing this Agreement, Customer accepts that any and all disputes arising out of, relating to or concerning this Agreement and/or the Services shall be resolved through mandatory and binding arbitration unless Customer opts out pursuant to the Dispute Resolution Provision in the General Terms. This Agreement is subject to credit approval and Customer authorizes Cox to check credit. The prices above do not include applicable taxes, fees, assessments or surcharges which are additional and may change. This proposal is valid provided Customer signs and delivers this Agreement to Cox unchanged within thirty (30) days from the date above. By signing this Agreement, Customer acknowledges that if (i) the transport Service(s) (e.g. private line type Services, ethernet Services) cross state boundaries or (ii) at least 10% of traffic on such transport Service(s) is interstate in nature or designated for Internet traffic, then the entire transport Service(s) is considered interstate. Customer has reviewed the interstate/intrastate designation of the transport Service(s) listed in the Service Description above and attests that all such designations are correct. Each party may use electronic signature to sign this Agreement, provided the electronic signature method used by Customer is acceptable to Cox. This Agreement shall be effective upon execution by Customer and "Acceptance" by Cox. "Acceptance" of the Agreement by Cox shall occur upon the earlier of (i) Cox's countersignature of this Agreement or (ii) Cox's installation of Service at Customer's location. Customer acknowledges that it has read and understands the 911 disclosures referenced in the Service Terms and the General Terms. By signing this Agreement, you represent that you are the authorized Customer representative.

Customer Authorized Signature	CoxCom, LLC dba Cox Business, Cox Oklahoma Telcom, LLC; and CB Commercial Devices, LLC
Signature: 	Signature:
Print: <b>CHRIS AMASON</b>	Print
Title Position: <b>CLEVELAND COUNTY SHERIFF</b>	Title Position:
Date: <b>3-25-2024</b>	Date:

## EXHIBIT A

1. **E911 Services** FOR IMPORTANT INFORMATION ABOUT COX'S 911 PRACTICES, PLEASE REVIEW THE INFORMATION ABOUT E911 SERVICE IN THE GENERAL TERMS AND ON THE WEBSITE <http://www.coxbusiness.com/e911>

2. **Service Start Date and Term** The "Initial Term" shall begin upon installation of Service and shall continue for the applicable Term commitment set forth above in the Service Terms. However, if Customer delays installation or is not ready to receive Services on the agreed-upon installation date, Cox may begin billing for Services on the date Services would have been installed. Cox shall use reasonable efforts to make the Services available by the requested service date. Cox shall not be liable for damages for delays in meeting service dates due to install delays or reasons beyond Cox's control. If Customer delays installation for more than ninety (90) days after Customer's execution of this Agreement, Cox reserves the right to terminate this Agreement by providing written notice to Customer and Customer shall be liable for Cox's reasonable costs incurred. AFTER THE INITIAL TERM, THIS AGREEMENT SHALL AUTOMATICALLY RENEW FOR ONE (1) YEAR TERMS (EACH AN "EXTENDED TERM") UNLESS A PARTY GIVES THE OTHER PARTY WRITTEN TERMINATION NOTICE AT LEAST THIRTY (30) DAYS PRIOR TO THE EXPIRATION OF THE INITIAL TERM OR THEN CURRENT EXTENDED TERM. "Term" shall mean the Initial Term and Extended Term (s), if any. Cox reserves the right to increase rates for all Services by no more than ten percent (10%) during any Extended Term by providing Customer with at least sixty (60) days written notice of such rate increase. This limitation on rate increases shall not apply to video Services or Services for which rates, terms and conditions are governed by a Cox tariff or SG. Upon notice to Customer, Cox may change the rates for video Services periodically during the Term. Cox may change the rates for telephone Service subject to a Cox tariff or SG periodically during the Term. For the avoidance of doubt, promotional rates and promotional discounts provided to Customer will expire at the end of the Initial Term or earlier as set forth in the promotion language. "Service" and "Services" mean the commercial services described in the Service Description above and any commercial services that are later added to this Agreement pursuant to the terms and conditions of this Agreement.

3. **Termination** Customer may terminate any Service before the end of the Term selected by Customer above in the Service Terms upon at least thirty (30) days notice to Cox; provided, however, if Customer terminates any such Service before the end of the Term (except for breach by Cox), unless otherwise expressly stated in the General Terms, Customer will be obligated to pay Cox a termination fee equal to the nonrecurring charges (if unpaid) and One Hundred Percent (100%) of the monthly recurring charges for the terminated Service(s) multiplied by the number of months, including partial months, remaining in the Term. Cox may terminate this Agreement without liability at any time prior to installation of Services if Cox determines that Customer's location is not reasonably serviceable or there is signal interference with any Cox Service(s) according to Cox's standard practices. If Customer terminates or decreases any Service that is part of a bundle offering, the remaining Service(s) shall be subject to price increases for the remaining Term. If Customer terminates this Agreement prior to installation of Service by Cox, Customer shall be liable for Cox's costs incurred. This provision survives termination of the Agreement.

4. **Payment** Customer shall pay Cox all monthly recurring charges ("MRCs") and all non-recurring charges ("NRCs"), if any, by the due date on the invoice. Any amount not received by the due date shown on the applicable invoice will be subject to interest or a late charge no greater than the maximum rate allowed by law. If Cox terminates this Agreement due to Customer's breach, or if Customer fails to pay any amounts when due and fails to cure such non-payment upon receipt of written notice of non-payment from Cox, Customer will be deemed to have terminated this Agreement and will be obligated to pay the termination fee described above. If applicable to the Service, Customer shall pay sales, use, gross receipts, and excise taxes, access fees and all other fees, universal service fund assessments, 911 fees, franchise fees, bypass or other local, State and Federal taxes or charges, and deposits, imposed on the use of the Services. Taxes will be separately stated on Customer's invoice. No interest will be paid on deposits unless required by law.

5. **Service and Installation** Cox shall provide Customer with the Services identified above in the Service Terms and may also provide related facilities and equipment, the ownership

of which shall be retained by Cox (the "Cox Equipment"), or for certain Services, Customer, may purchase equipment from Cox ("Customer Purchased Equipment"). Customer is responsible for damage to any Cox Equipment. If Cox Equipment is not returned to Cox after termination or disconnection of Services, Customer shall be liable for the Cox Equipment costs. Customer may use the Services for any lawful purpose, provided that such purpose: (i) does not interfere or impair the Cox network or Cox Equipment; (ii) complies with the AUP; and (iii) is in accordance with the terms and conditions of this Agreement. Customer shall use the Cox Equipment only for the purpose of receiving the Services. Customer shall use Customer Purchased Equipment in accordance with the terms of this Agreement and any related equipment purchase agreement. Unless provided otherwise herein, Cox shall use commercially reasonable efforts to maintain the Services in accordance with applicable performance standards. Cox network management needs may require Cox to modify upstream and downstream speeds. Use of the Services shall be subject to the AUP at [coxbusiness.com/acceptableusepolicy](http://coxbusiness.com/acceptableusepolicy), which is incorporated herein by reference. Cox may change the AUP from time to time during the Term. Customer's continued use of the Services following an AUP amendment shall constitute acceptance of the revised AUP.

6. **General Terms** The General Terms are hereby incorporated into this Agreement by reference. BY EXECUTING THIS AGREEMENT AND/OR USING OR PAYING FOR THE SERVICES, CUSTOMER ACKNOWLEDGES THAT IT HAS READ, UNDERSTOOD, AND AGREED TO BE BOUND BY THE GENERAL TERMS.

7. **LIMITATION OF LIABILITY** IN ADDITION TO ANY OTHER LIMITATIONS ON LIABILITY CONTAINED IN THE AGREEMENT, NEITHER COX NOR ANY COX RELATED PARTY SHALL BE LIABLE FOR DAMAGES FOR FAILURE TO FURNISH OR INTERRUPTION OF ANY SERVICES, OR FOR ANY LOSS OF DATA OR STORED CONTENT, IDENTITY THEFT, OR FOR ANY PROBLEM WITH THE SERVICES OR EQUIPMENT OF ANY THIRD PARTY, NOR SHALL COX NOR ANY COX RELATED PARTY BE RESPONSIBLE FOR FAILURE OR ERRORS OF ANY COX SERVICE, COX EQUIPMENT, SIGNAL TRANSMISSION, LICENSED SOFTWARE, LOST DATA, FILES OR SOFTWARE DAMAGE REGARDLESS OF THE CAUSE. NEITHER COX NOR ANY COX RELATED PARTY WILL BE LIABLE FOR DAMAGE TO PROPERTY OR FOR PHYSICAL INJURY TO ANY PERSON ARISING FROM THE INSTALLATION OR REMOVAL OF EQUIPMENT UNLESS CAUSED BY THE NEGLIGENCE OF COX. UNDER NO CIRCUMSTANCES WILL COX OR ANY COX RELATED PARTY BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOST PROFITS, ARISING FROM THIS AGREEMENT OR PROVISION OF THE SERVICES.

8. **WARRANTIES** EXCEPT AS PROVIDED IN THIS AGREEMENT, THERE ARE NO OTHER AGREEMENTS, WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, RELATING TO THE SERVICES. SERVICES PROVIDED ARE A BEST EFFORTS SERVICE AND COX DOES NOT WARRANT THAT THE SERVICES, EQUIPMENT OR SOFTWARE SHALL BE ERROR-FREE OR WITHOUT INTERRUPTION. COX DOES NOT GUARANTEE THAT SERVICE CAN BE PROVISIONED TO CUSTOMER'S LOCATION, OR THAT INSTALLATION OF SERVICE WILL OCCUR IN A SPECIFIED TIMEFRAME. COX DOES NOT WARRANT THAT ANY SERVICE OR EQUIPMENT WILL MEET CUSTOMER'S NEEDS, PERFORM AT A PARTICULAR SPEED, BANDWIDTH OR THROUGHPUT RATE, OR WILL BE UNINTERRUPTED, ERROR-FREE, SECURE, OR FREE OF VIRUSES, WORMS, DISABLING CODE OR THE LIKE. INTERNET AND WIFI SPEEDS WILL VARY. COX MAKES NO WARRANTY AS TO TRANSMISSION OR UPSTREAM OR DOWNSTREAM SPEEDS OF THE NETWORK.

9. **Public Performance** If Customer engages in a public performance of any copyrighted material contained in any of the Services, Customer, and not Cox, shall be responsible for obtaining any public performance licenses at Customer's expense. The Video Service that Cox provides under this Agreement does not include a public performance license



Commercial Services Agreement  
3/16/2026

Cox Account Rep:	Laura Matthews	Cox System Address
Phone Number:	+1 (405) 286-2953	715 NE 122nd Street Oklahoma City, OK 73114
Fax Number:		

Customer Information		Authorized Customer Representative Information	
Legal Company Name:	Cleveland County Sheriff Dept	Full Name:	Raimie McDaniel
Street Address:	2600 Franklin RD	Billing Telephone:	(405) 366-0691
City/State/Zip:	Norman, OK 73069	Fax:	
Billing Address:	2600 Franklin RD	Contact Number:	(405) 701-7727
City/State/Zip:	Norman, OK 73069	Email:	rmcdaniel@clevelandcountyyok.com
Cox Account #:			

Description	From QTY	To QTY	Unit Price	Term (Months) for Services	Monthly Recurring Charges for Services	One Time Charges
Cox Optical Internet 30 Mbps	1	1	\$885.00	12	\$885.00	\$0.00
IP Address Block - /29 (8 IPs), 5 Usable	1	1	\$35.00	12	\$35.00	\$0.00
With 10 Included WiFi Accounts	1	1	\$0.00	12	\$0.00	\$0.00
Metro E-100Mb UNI Interstate	1	1	\$595.00	12	\$595.00	\$0.00
EVC Standard Intrastate	1	1	\$0.00	12	\$0.00	\$0.00
EVC Standard Interstate	1	1	\$0.00	12	\$0.00	\$0.00
PRI or SIP -LD Call Plan -5000 FREE Minutes	1	1	\$0.00	1	\$0.00	\$0.00
PRI Trunk Group	1	0	\$0.00	12	\$0.00	\$0.00
Call by Call, Per PRI	1	0	\$0.00	12	\$0.00	\$0.00
2 WAY TRUNK CHANNEL	23	0	\$0.00	12	\$0.00	\$0.00
PRI Flat Rate Channel Option	1	0	\$0.00	12	\$0.00	\$0.00
DID Per Number Block - 100	1	0	\$0.00	12	\$0.00	\$0.00
Directory Listing - Published	1	0	\$0.00	12	\$0.00	\$0.00
Cox IP Managed Personal Mobility	1	0	\$0.00	12	\$0.00	\$0.00
Adtran IAD 916e	1	1	\$0.00	1	\$0.00	\$0.00
VoiceManager Enhanced Package w/ Flat Rated Line	1	1	\$21.76	12	\$21.76	\$0.00
Directory Listing-Non Published	1	1	\$0.00	12	\$0.00	\$0.00
PRI Trunk Group	0	1	\$128.00	12	\$128.00	\$0.00
2 WAY TRUNK CHANNEL	0	23	\$10.00	12	\$230.00	\$0.00
DID Per Number Block - 100	0	1	\$19.00	12	\$19.00	\$0.00
<b>Activation Fees</b>						
Pework PRI	0	1	\$0.00	0	\$0.00	\$0.00
Cox Optical Internet Installation	0	1	\$500.00	12	\$0.00	\$500.00
Metro E-Install 10/100Mb UNI Interstate	0	1	\$315.00	12	\$0.00	\$315.00

Metro E-Install EVC Intrastate	0	1	\$0.00	12	\$0.00	\$0.00
Metro E-Install EVC Intrastate	0	1	\$0.00	12	\$0.00	\$0.00
DID Per Number Block Install	0	1	\$0.00	0	\$0.00	\$0.00
VoiceManager Install	0	1	\$25.00	0	\$0.00	\$25.00
PRI Turn Up	0	1	\$100.00	12	\$0.00	\$100.00

<b>Totals:</b>					\$1913.76	\$940.00
Taxes, fees, assessments or surcharges are additional and subject to change time to time. Visit <a href="http://www.coxbusiness.com/taxesandfees">http://www.coxbusiness.com/taxesandfees</a> for more information.						

This Commercial Services Agreement (the "Agreement") is entered into by "Customer" (as described below) and "Cox" (as described in the signature line below and in the Agreement) and includes (i) this paragraph, the language above and Exhibit A (collectively, the "Service Terms"); (ii) the terms and conditions set forth at <http://www.coxbusiness.com/generalterms> (the "General Terms") and (iii) any other terms and conditions applicable to the Services set forth above, including without limitation, the Cox tariffs, Service Guides ("SG"), State and Federal regulations, the Cox Acceptable Use Policy (the "AUP") set forth at [coxbusiness.com/acceptableusepolicy](http://www.coxbusiness.com/acceptableusepolicy), and Cox's Internet Service Disclosures located at [www.cox.com/internetdisclosures](http://www.cox.com/internetdisclosures). Customer may be subject to usage charges for certain Services. Usage charges for RingCentral Services are described at <https://www.cox.com/ringcentralusage>. Exhibit A is attached to and incorporated into this Agreement by this reference. Any RingCentral ("RC") Device purchased by Customer under this Commercial Services Agreement is sold to Customer by the entity CB Commercial Devices, LLC ("Equipment Seller"), a Cox Affiliate. Customer acknowledges receipt and acceptance of the Service Terms (including Exhibit A), General Terms, the AUP and all other referenced terms and conditions by signing this Agreement. By signing this Agreement, Customer accepts that any and all disputes arising out of, relating to or concerning this Agreement and/or the Services shall be resolved through mandatory and binding arbitration unless Customer opts out pursuant to the Dispute Resolution Provision in the General Terms. This Agreement is subject to credit approval and Customer authorizes Cox to check credit. The prices above do not include applicable taxes, fees, assessments or surcharges which are additional and may change. This proposal is valid provided Customer signs and delivers this Agreement to Cox unchanged within thirty (30) days from the date above. By signing this Agreement, Customer acknowledges that if (i) the transport Service(s) (e.g. private line type Services, ethernet Services) cross state boundaries or (ii) at least 10% of traffic on such transport Service(s) is interstate in nature or designated for Internet traffic, then the entire transport Service(s) is considered interstate. Customer has reviewed the interstate/intrastate designation of the transport Service(s) listed in the Service Description above and attests that all such designations are correct. Each party may use electronic signature to sign this Agreement, provided the electronic signature method used by Customer is acceptable to Cox. This Agreement shall be effective upon execution by Customer and "Acceptance" by Cox. "Acceptance" of the Agreement by Cox shall occur upon the earlier of (i) Cox's countersignature of this Agreement or (ii) Cox's installation of Service at Customer's location. Customer acknowledges that it has read and understands the 911 disclosures referenced in the Service Terms and the General Terms. By signing this Agreement, you represent that you are the authorized Customer representative.

Customer Authorized Signature	CoxCom, LLC dba Cox Business, Cox Oklahoma Telcom, LLC; and CB Commercial Devices, LLC
Signature: 	Signature:
Print: Chris Amason	Print:
Title Position: Cleveland County Sheriff	Title Position:
Date: 3-25-26	Date:

## EXHIBIT A

1. **E911 Services** FOR IMPORTANT INFORMATION ABOUT COX'S 911 PRACTICES, PLEASE REVIEW THE INFORMATION ABOUT E911 SERVICE IN THE GENERAL TERMS AND ON THE WEBSITE <http://www.coxbusiness.com/e911>

2. **Service Start Date and Term** The "Initial Term" shall begin upon installation of Service and shall continue for the applicable Term commitment set forth above in the Service Terms. However, if Customer delays installation or is not ready to receive Services on the agreed-upon installation date, Cox may begin billing for Services on the date Services would have been installed. Cox shall use reasonable efforts to make the Services available by the requested service date. Cox shall not be liable for damages for delays in meeting service dates due to install delays or reasons beyond Cox's control. If Customer delays installation for more than ninety (90) days after Customer's execution of this Agreement, Cox reserves the right to terminate this Agreement by providing written notice to Customer and Customer shall be liable for Cox's reasonable costs incurred. AFTER THE INITIAL TERM, THIS AGREEMENT SHALL AUTOMATICALLY RENEW FOR ONE (1) YEAR TERMS (EACH AN "EXTENDED TERM") UNLESS A PARTY GIVES THE OTHER PARTY WRITTEN TERMINATION NOTICE AT LEAST THIRTY (30) DAYS PRIOR TO THE EXPIRATION OF THE INITIAL TERM OR THEN CURRENT EXTENDED TERM. "Term" shall mean the Initial Term and Extended Term (s), if any. Cox reserves the right to increase rates for all Services by no more than ten percent (10%) during any Extended Term by providing Customer with at least sixty (60) days written notice of such rate increase. This limitation on rate increases shall not apply to video Services or Services for which rates, terms and conditions are governed by a Cox tariff or SG. Upon notice to Customer, Cox may change the rates for video Services periodically during the Term. Cox may change the rates for telephone Service subject to a Cox tariff or SG periodically during the Term. For the avoidance of doubt, promotional rates and promotional discounts provided to Customer will expire at the end of the Initial Term or earlier as set forth in the promotion language. "Service" and "Services" mean the commercial services described in the Service Description above and any commercial services that are later added to this Agreement pursuant to the terms and conditions of this Agreement.

3. **Termination** Customer may terminate any Service before the end of the Term selected by Customer above in the Service Terms upon at least thirty (30) days notice to Cox; provided, however, if Customer terminates any such Service before the end of the Term (except for breach by Cox), unless otherwise expressly stated in the General Terms, Customer will be obligated to pay Cox a termination fee equal to the nonrecurring charges (if unpaid) and One Hundred Percent (100%) of the monthly recurring charges for the terminated Service(s) multiplied by the number of months, including partial months, remaining in the Term. Cox may terminate this Agreement without liability at any time prior to installation of Services if Cox determines that Customer's location is not reasonably serviceable or there is signal interference with any Cox Service(s) according to Cox's standard practices. If Customer terminates or decreases any Service that is part of a bundle offering, the remaining Service(s) shall be subject to price increases for the remaining Term. If Customer terminates this Agreement prior to installation of Service by Cox, Customer shall be liable for Cox's costs incurred. This provision survives termination of the Agreement.

4. **Payment** Customer shall pay Cox all monthly recurring charges ("MRCs") and all non-recurring charges ("NRCs"), if any, by the due date on the invoice. Any amount not received by the due date shown on the applicable invoice will be subject to interest or a late charge no greater than the maximum rate allowed by law. If Cox terminates this Agreement due to Customer's breach, or if Customer fails to pay any amounts when due and fails to cure such non-payment upon receipt of written notice of non-payment from Cox, Customer will be deemed to have terminated this Agreement and will be obligated to pay the termination fee described above. If applicable to the Service, Customer shall pay sales, use, gross receipts, and excise taxes, access fees and all other fees, universal service fund assessments, 911 fees, franchise fees, bypass or other local, State and Federal taxes or charges, and deposits, imposed on the use of the Services. Taxes will be separately stated on Customer's invoice. No interest will be paid on deposits unless required by law.

5. **Service and Installation** Cox shall provide Customer with the Services identified above in the Service Terms and may also provide related facilities and equipment, the ownership

of which shall be retained by Cox (the "Cox Equipment"), or for certain Services, Customer, may purchase equipment from Cox ("Customer Purchased Equipment"). Customer is responsible for damage to any Cox Equipment. If Cox Equipment is not returned to Cox after termination or disconnection of Services, Customer shall be liable for the Cox Equipment costs. Customer may use the Services for any lawful purpose, provided that such purpose: (i) does not interfere or impair the Cox network or Cox Equipment; (ii) complies with the AUP; and (iii) is in accordance with the terms and conditions of this Agreement. Customer shall use the Cox Equipment only for the purpose of receiving the Services. Customer shall use Customer Purchased Equipment in accordance with the terms of this Agreement and any related equipment purchase agreement. Unless provided otherwise herein, Cox shall use commercially reasonable efforts to maintain the Services in accordance with applicable performance standards. Cox network management needs may require Cox to modify upstream and downstream speeds. Use of the Services shall be subject to the AUP at [coxbusiness.com/acceptableusepolicy](http://coxbusiness.com/acceptableusepolicy), which is incorporated herein by reference. Cox may change the AUP from time to time during the Term. Customer's continued use of the Services following an AUP amendment shall constitute acceptance of the revised AUP.

6. **General Terms** The General Terms are hereby incorporated into this Agreement by reference. BY EXECUTING THIS AGREEMENT AND/OR USING OR PAYING FOR THE SERVICES, CUSTOMER ACKNOWLEDGES THAT IT HAS READ, UNDERSTOOD, AND AGREED TO BE BOUND BY THE GENERAL TERMS.

7. **LIMITATION OF LIABILITY** IN ADDITION TO ANY OTHER LIMITATIONS ON LIABILITY CONTAINED IN THE AGREEMENT, NEITHER COX NOR ANY COX RELATED PARTY SHALL BE LIABLE FOR DAMAGES FOR FAILURE TO FURNISH OR INTERRUPTION OF ANY SERVICES, OR FOR ANY LOSS OF DATA OR STORED CONTENT, IDENTITY THEFT, OR FOR ANY PROBLEM WITH THE SERVICES OR EQUIPMENT OF ANY THIRD PARTY, NOR SHALL COX NOR ANY COX RELATED PARTY BE RESPONSIBLE FOR FAILURE OR ERRORS OF ANY COX SERVICE, COX EQUIPMENT, SIGNAL TRANSMISSION, LICENSED SOFTWARE, LOST DATA, FILES OR SOFTWARE DAMAGE REGARDLESS OF THE CAUSE. NEITHER COX NOR ANY COX RELATED PARTY WILL BE LIABLE FOR DAMAGE TO PROPERTY OR FOR PHYSICAL INJURY TO ANY PERSON ARISING FROM THE INSTALLATION OR REMOVAL OF EQUIPMENT UNLESS CAUSED BY THE NEGLIGENCE OF COX. UNDER NO CIRCUMSTANCES WILL COX OR ANY COX RELATED PARTY BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOST PROFITS, ARISING FROM THIS AGREEMENT OR PROVISION OF THE SERVICES.

8. **WARRANTIES** EXCEPT AS PROVIDED IN THIS AGREEMENT, THERE ARE NO OTHER AGREEMENTS, WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, RELATING TO THE SERVICES. SERVICES PROVIDED ARE A BEST EFFORTS SERVICE AND COX DOES NOT WARRANT THAT THE SERVICES, EQUIPMENT OR SOFTWARE SHALL BE ERROR-FREE OR WITHOUT INTERRUPTION. COX DOES NOT GUARANTEE THAT SERVICE CAN BE PROVISIONED TO CUSTOMER'S LOCATION, OR THAT INSTALLATION OF SERVICE WILL OCCUR IN A SPECIFIED TIMEFRAME. COX DOES NOT WARRANT THAT ANY SERVICE OR EQUIPMENT WILL MEET CUSTOMER'S NEEDS, PERFORM AT A PARTICULAR SPEED, BANDWIDTH OR THROUGHPUT RATE, OR WILL BE UNINTERRUPTED, ERROR-FREE, SECURE, OR FREE OF VIRUSES, WORMS, DISABLING CODE OR THE LIKE. INTERNET AND WIFI SPEEDS WILL VARY. COX MAKES NO WARRANTY AS TO TRANSMISSION OR UPSTREAM OR DOWNSTREAM SPEEDS OF THE NETWORK.

9. **Public Performance** If Customer engages in a public performance of any copyrighted material contained in any of the Services, Customer, and not Cox, shall be responsible for obtaining any public performance licenses at Customer's expense. The Video Service that Cox provides under this Agreement does not include a public performance license

**NOTICE**

**APPOINTMENT OF REQUISITION OFFICER(S)**

As per 19 O.S. Supp. 1982 s. 1503, the following employee(s) of the  
Cleveland County (Dept. or Office)  
have been appointed by me, Jacob McHughes (Name),  
Cleveland County Commissioners (Title) of Cleveland County to  
serve as receiving officer(s) for the year ended June 30, 2026.

<u>NAME</u>		<u>APPROPRIATION ACCOUNT</u>
Mark Braley	ADD	All Fairground Accounts All Free Fair
Bryan Jenkins	REMOVE	All Fairground Accounts All Free Fair

Signed this 25<sup>th</sup> Day of March 2026

  
\_\_\_\_\_  
Signature/Title of Requester

The above appointment(s) have been acknowledge by the Board of County  
Commissioners of Cleveland County and entered into the minutes of the Board  
this \_\_\_\_ Day of \_\_\_\_\_, 20\_\_

ATTESTED TO BY:

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice-Chairman

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

\_\_\_\_\_  
Member

**RESOLUTION**

A RESOLUTION HONORING LEANN CLEMENTS FOR HER DEDICATED SERVICE AS DEPUTY COUNTY CLERK AND RECOGNIZING HER RETIREMENT

**WHEREAS**, Leann Clements began her service with the County on March 16, 2012, as Deputy County Clerk; and

**WHEREAS**, during her fourteen (14) years of service, Ms. Clements has demonstrated professionalism, integrity, and a steadfast commitment to the citizens and operations of the County; and

**WHEREAS**, her knowledge, reliability, and dedication have contributed significantly to the efficiency and effectiveness of the County Clerk’s Office; and

**WHEREAS**, Ms. Clements has earned the respect and appreciation of her colleagues, elected officials, and the public through her years of faithful service; and

**WHEREAS**, it is fitting and proper that the County recognizes and expresses its gratitude for her many contributions upon the occasion of her retirement;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Cleveland County, Oklahoma, that:

1. The Board hereby commends and thanks Leann Clements for fourteen (14) years of exemplary service as Deputy County Clerk.
2. The Board extends its sincere appreciation and best wishes to Ms. Clements for a happy and fulfilling retirement.
3. The Board authorizes the presentation of a commemorative plaque in recognition of her dedicated service to the County.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2026.

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Chairman, Board of County Commissioners

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Member

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Member

ATTEST: \_\_\_\_\_ County Clerk