

April 15, 2026
The Board of County Commissioners of the County of Cleveland
201 South Jones
Norman, Oklahoma 73069

Dear Commissioners:

We are pleased to confirm our understanding of the services we will provide to Cleveland County. This letter will serve as the engagement agreement between Public Standard, PLLC (the "Firm") and Cleveland County (the "Client") for the compilation of the Estimate of Needs and the Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ending June 30, 2026.

Scope of Services

We will perform the following services for Cleveland County:

1. Financial Statements and Estimate of Needs:

We will compile the 2025-2026 financial statements and 2026-2027 Estimate of Needs for Cleveland County based on information provided by the County, in compliance with Oklahoma statutes. The Estimate of Needs will include a summary of the County's budget, anticipated revenue, expenditures, and necessary appropriations for the upcoming fiscal year.

2. Schedule of Expenditures of Federal Awards (SEFA):

We will compile the SEFA based on information provided by the County. The SEFA will include all federal award expenditures made by the County during the fiscal year in compliance with the Uniform Guidance issued by the Office of Management and Budget (OMB).

Our compilation will be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA). A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We will not audit or review the financial statements, Estimate of Needs or the SEFA, and therefore, we will not express an opinion or provide any assurance on the information presented.

Client Responsibilities

The Client agrees to provide all necessary financial information, including accounting records, supporting documentation, and other relevant data, in a timely manner. The accuracy and completeness of the information are the responsibility of the County's management.

Fees and Billing

Our fees for these services will be based on the time spent by our staff at standard hourly rates. We estimate the total fees for this engagement not to exceed \$25,000 which may vary based on the complexity of the work required. We will issue invoices on a monthly basis, and payment will be due upon receipt.

Termination

This agreement may be terminated by either party upon 30 days' written notice. In the event of termination, the Client will be responsible for all fees and expenses incurred up to the date of termination.

Acceptance

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

APPROVED this _____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS
CLEVELAND COUNTY, OKLAHOMA

Chairman _____

Commissioner _____

Commissioner _____

ATTEST:

Pam Howlett, County Clerk

VENDOR:
Public Standard, PLLC

By: _____

Rates

Hourly rates used for this engagement are below.

Role	Hourly Rate
Principal	\$400
Sr Associate	\$250
Associate	\$150
Administrative Support	\$50