

**ASSOCIATION OF CENTRAL  
OKLAHOMA GOVERNMENTS**

**AUDIT COMMUNICATION LETTER**

**For the Year Ended June 30, 2009**

October 13, 2009

To the Board of Directors of the  
Association of Central Oklahoma Governments

We have audited the financial statements of the Association of Central Oklahoma Governments ("ACOG") for the year ended June 30, 2009 and have issued our report thereon dated October 13, 2009.

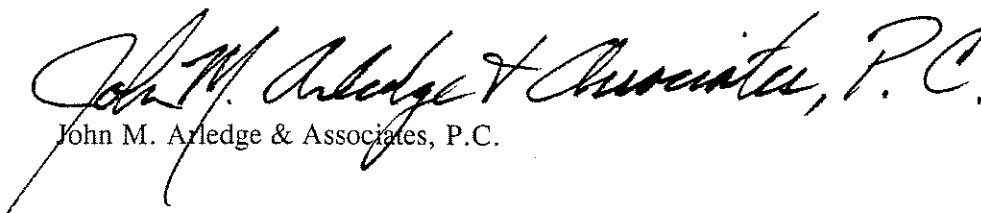
Our professional standards require that we communicate with you concerning certain matters that may be of interest to you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of ACOG is responsible. Our comments to assist the Board of Directors in fulfilling that obligation are presented in Exhibit I.

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This information is intended solely for the use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to discuss these comments with you further at your convenience.

Sincerely,



John M. Arledge & Associates, P.C.

## REQUIRED COMMUNICATIONS

### Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated August 3, 2009, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered ACOG's internal control over financial reporting in order to determine our auditing procedures for the purposes of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purposes of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether ACOG's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about ACOG's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purposes of expressing an opinion on ACOG's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on ACOG's compliance with those requirements.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated August 3, 2009.

### Significant Accounting Policies

#### *Qualitative Aspects of Accounting Practices*

Management has the responsibility for the selection and use of appropriate accounting policies. The significant accounting policies used by ACOG are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY 2009. We noted no transactions entered into by the ACOG during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

**REQUIRED COMMUNICATIONS**

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no known or likely misstatements (adjustments) identified during the audit.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 13, 2009.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to ACOG's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such *consultations* with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the ACOG's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Services Provided*

During FY-2009, John M. Arledge & Associates, P.C. performed no other services for ACOG.

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