



# REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES

**JUNE 5, 2023**

## ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS

Mark W. Sweeney, AICP .....Executive Director  
John M. Sharp.....Deputy Director

## ADMINISTRATIVE SERVICES

Rachel Meinke .....Public Information Director  
Debbie Cook .....Finance Director  
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# TABLE OF CONTENTS

<b>Introduction.....</b>	<b>5</b>
General Information.....	5
Term of Engagement .....	6
Subcontracting .....	6
<b>Nature of Services Required.....</b>	<b>7</b>
General.....	7
Scope of Work to be Performed.....	7
Auditing Standards to be Followed.....	7
Reports to be Issued.....	8
Special Considerations.....	9
Working Paper Retention and Access to Working Papers.....	10
<b>Description of the Government.....</b>	<b>10</b>
Name and Telephone Number of Contact Persons/Organizational Chart/Location of Offices.....	10
Background Information.....	11
Fund Structure.....	13
Budgetary Basis of Accounting.....	13
Federal and State Awards.....	14
Pension Plans.....	14
Component Units.....	15
Joint Ventures.....	15
Magnitude of Finance Operations.....	15
Computer Systems.....	15
Availability of Prior Reports and Working Papers.....	15
<b>Anticipated Schedule of Events – Estimated Target Dates.....</b>	<b>16</b>
Proposal Calendar.....	16
Notification and Contract Dates.....	16
Date Audit May Commence.....	16
Schedule for the 2023 Fiscal Year Audit.....	16
Detail Audit Plan and Programs.....	16
Fieldwork.....	16
Draft Reports.....	16
Date Final Report is Due.....	16
<b>Assistance to be Provided to the Auditor and Report Preparation.....</b>	<b>17</b>
Finance Department and Clerical Assistance.....	17
Electronic Data Processing (EDP) Assistance.....	17
Statements and Schedules to be Prepared by the Staff of the Association.....	17
Work Area, Telephone, Photocopying/Scanning.....	18
Report Preparation.....	18
<b>Proposal Requirements.....</b>	<b>19</b>

General Requirements.....	19
Inquiries.....	19
Submission of Proposals.....	19
Technical Proposal.....	20
General Requirements.....	20
Independence.....	21
License to Practice in Oklahoma.....	21
Firm Qualifications and Experience.....	21
Partner, Supervisory and Staff Qualifications and Experience.....	21
Prior Engagements with the Association of Central Oklahoma Governments.....	22
Similar Engagements with Other Government Entities.....	22
Specific Audit Approach.....	22
Identification of Anticipated Potential Audit Problems.....	23
Report Format.....	23
Sealed Dollar Cost Bid.....	23
Total All-Inclusive Maximum Price.....	23
Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each.....	23
Out-of-pocket Expenses in the Total All-inclusive Maximum Price and Reimbursement Rates.....	24
Rates for Additional Professional Services.....	24
Manner of Payment.....	24
<b>Evaluation Procedures.....</b>	<b>24</b>
Association Evaluation Committee.....	24
Review of Proposals.....	24
Evaluation Criteria.....	25
Mandatory Elements.....	25
Technical Qualifications.....	25
Price.....	25
Oral Presentations.....	25
Final Selection.....	26
Right to Reject Proposals.....	26
<b>Appendices.....</b>	<b>27</b>
List of Key Personnel.....	28
Proposer Guarantees.....	29
Proposer Warranties.....	30
Insurance.....	31
Format for Schedule of Professional Fees and Expenses to Support the Total All-Inclusive Maximum Price.....	32
Summary Budgetary Information.....	33

## INTRODUCTION

### GENERAL INFORMATION

The Association of Central Oklahoma Governments is requesting proposals from qualified firms of certified public accountants to audit the financial statements and prepare the basic financial statements for the Association of Central Oklahoma Governments (Association) and the 911 Association of Central Oklahoma Governments (911 Association) for the fiscal year ending June 30, 2023, and with the option for each of the four (4) subsequent fiscal years.

The Association's audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in the U.S. Government Accountability Office's (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act of 1984 (as amended in 1996) and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

The 911 Association's audits are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. Government Accountability Office's (GAO) *Government Auditing Standards*.

The basic financial statements are to be compiled in accordance with the Governmental Accounting Standards Board (GASB). The statements will include government-wide financial statements, fund financial statements, reconciliation schedule, and notes to the financial statements. Special consideration of the upcoming accounting changes GASB Statement No. 87, No. 96, No. 99, No. 100, and No. 101 should be noted, and the auditor will provide necessary implementation assistance.

If it should become necessary for the Association to request the auditor to render any additional services to either supplement the services requested in the request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Association and the firm. Any such additional work agreed to between the Association and the firm shall be performed at the same rates as set forth in the sealed dollar cost bid.

There is no expressed or implied obligation for the Association to reimburse the responding firms for any expenses incurred in preparing proposals in response to this request.

There will be no preproposal conference. Any inquiries concerning the request for proposals should be directed to Deborah C. Cook, Finance Director, by email to: [dcook@acogok.org](mailto:dcook@acogok.org).

To be considered, one (1) master and three (3) copies of a proposal must be received by Deborah C. Cook, Director of Finance, at 4205 North Lincoln Boulevard, Oklahoma City, OK 73105 by 5:00 p.m. on July 10, 2023. The Association reserves the right to reject any or all proposals submitted.

Proposals submitted will be evaluated by a committee composed of management and staff. The Association's Board of Directors does not meet during the month of July. The evaluation committee will present its selection to the Association's Board of Directors at the August 31, 2023, board meeting.

During the evaluation process, the Association reserves the right, where it may serve the Association's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the Association, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

However, the Association also reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms from both technical and price standpoints, which the offeror can propose.

The Association reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected.

Per section 1-113 of the Association's Procurement Policy, **Public Access to Procurement Information**, procurement information shall be a public record to the extent provided by the Oklahoma Open Records Act, as applicable, and shall be available to the public as provided therein. If a proposal contains information that the bidder considers proprietary and does not want disclosed to the public or used for any purpose other than the evaluation of the offer, all such information must be indicated and clearly marked on each page of the proprietary or confidential documents(s). The information submitted during a procurement process is protected from disclosure until a contract is awarded. All proposals are open for public inspection after the contract is awarded, but proprietary and confidential information in the proposals is not open for public inspection.

It is anticipated the selection of a firm will be completed by August 31, 2023. Following the notification of the selected firm it is expected a contract will be executed between both parties by September 6, 2023.

## **TERM OF ENGAGEMENT**

A one-year contract with the option for each of the four (4) subsequent fiscal years is contemplated, subject to the subsequent annual review and recommendation of the Association's Budget Committee, the satisfactory negotiation of terms (including a price acceptable to both the Association and the selected firm), the concurrence of the Association's Board of Directors and the annual availability of an appropriation.

## **SUBCONTRACTING**

Firms submitting proposals are encouraged to consider subcontracting portions of the engagement to small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals. If this is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the Association.

## NATURE OF SERVICES REQUIRED

### GENERAL

The Association is soliciting the services of qualified firms of certified public accountants to audit the financial statements and prepare the basic financial statements and for the Association of Central Oklahoma Governments and the 911 Association of Central Oklahoma Governments for the fiscal year ending June 30, 2023, and with the option for each of the four (4) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

### SCOPE OF WORK TO BE PERFORMED

The Association desires the auditor to express an opinion on the fair presentation of the Association's and the 911 Association's governmental activities, each of their major funds, and their aggregate remaining fund information in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the Association's schedule of expenditures of federal awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

The Association requests that the auditor prepare the basic financial statements including government-wide financial statements, major fund financial statements, notes to the financial statements, and required supplementary information.

### AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this request for proposals, the Association's audits shall be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in the U.S. Government Accountability Office's (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act of 1984 (as amended in 1996) and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The 911 Association's audits shall be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. Government Accountability Office's (GAO) *Government Auditing Standards*.

In the event during the course of the audit it is determined by any party that a change in the scope of the audit work is necessary including due to changes in auditing standards or Federal auditing requirements, the discovering party shall promptly notify the other parties in writing. The parties shall then determine whether the contract shall be amended to provide for an adjustment in the audit work to be performed beyond the scope of the original contract

## REPORTS TO BE ISSUED

Following the completion of the audit of the Association's fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
2. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by
4. the Uniform Guidance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.
5. Schedule of Findings and Questioned Costs.
6. Basic Financial Statements
  - Government-Wide Financial Statements
  - Fund Financial Statements
  - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
  - Notes to Basic Financial Statements

Following the completion of the audit of the 911 Association's fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
2. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

In the required reports on compliance and internal controls, the auditor shall communicate any significant deficiency or material weakness found during the audit. A *significant deficiency* shall be defined as a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A *material weakness* shall be defined as a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Control deficiencies discovered by the auditors that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls. A *control deficiency* shall be deemed to have occurred whenever the design or operation of a control does not allow management or employees,



in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

The reports on the Association's compliance and internal controls shall include **all** instances of noncompliance.

The report on the 911 Association's compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

## **IRREGULARITIES AND ILLEGAL ACTS**

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

1. The Executive Director of the Association
2. The Association's and/or 911 Association's Board of Directors

## **REPORTING TO THE BOARD OF DIRECTORS**

Auditors shall provide the required written communications to the Association's and 911 Association's Board of Directors concerning:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Auditor's judgments about the quality of the entity's accounting principles
6. Other information in documents containing audited financial statements
7. Disagreements with management
8. Management consultation with other accountants
9. Major issues discussed with management prior to retention
10. Difficulties encountered in performing the audit

## **SPECIAL CONSIDERATIONS**

1. The Association has determined that the United States Department of Commerce Economic Development Administration will function as the oversight agency in accordance with the provisions of the Single Audit Act of 1984 (as amended in 1996) and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* for the fiscal year ended June 30, 2023. It is also the cognizant agency for indirect costs.

2. There were no findings or other weaknesses reported in the most recent financial statement audits of the Association or the 911 Association for the fiscal year ended June 30, 2022. Therefore, there are no unresolved findings or other weaknesses.

## **WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS**

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Association or the 911 Association of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Association of Central Oklahoma Governments
- 911 Association of Central Oklahoma Governments
- U.S. Department of Commerce
- U.S. Department of Transportation
- U.S. Government Accountability Office (GAO)
- Parties designated by the federal or state governments or by the Association or 911 Association as part of an audit quality review process.
- Auditors of entities of which the Association is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

## **DESCRIPTION OF THE GOVERNMENT**

### **NAME AND TELEPHONE NUMBER OF CONTACT PERSONS/ORGANIZATIONAL CHART/LOCATION OF OFFICES**

The auditor's principal contact with the Association will be the Executive Director, Mark W. Sweeney, or a designated representative, who will coordinate the assistance to be provided by the Association to the auditor.

- A list of key personnel (Appendix A) is attached
- The Association's telephone number is (405) 234-2264
- The Association's website is <http://www.acogok.org/>

## BACKGROUND INFORMATION

The Association is a voluntary association of city, town and county governments within the Central Oklahoma area and its region includes Oklahoma, Cleveland, Canadian and Logan Counties. The Association was originally established in June of 1966 and is one of eleven (11) Councils of Governments in the State of Oklahoma. As a Council of Governments, the Association's purpose is to aid local governments in planning for common needs, cooperating for mutual benefit and coordinating for sound regional development. It is an organization of, by and for local governments that allows member entities to work in partnership to address issues or problems common to many jurisdictions. The Association both complements and supplements local government activities but does not itself possess the power of legislation, enforcement, or taxation. All local governments in the Association's region are eligible for membership. Currently the Association serves forty (40) members consisting of thirty-five (35) cities and towns, four (4) counties and one (1) associate member, Tinker Air Force Base. The Association's fiscal year begins on July 1 and ends on July 10. It is organized into five (5) major service areas.

1. The Transportation Planning Services Division (1) develops and maintains community development, regional transportation planning and data service activities of the Association necessary for continued certification by the appropriate federal and state agencies; (2) assists local governments in development of orderly regional growth and development based upon locally developed comprehensive plans; (3) provides a coordinated area wide planning process consistent with locally developed priorities, state and federal law, federal regulations and federal program guidelines that impact local governments, and public participation requirements; (4) encourages the expanded use of alternative fuels and other methods to improve the region's air quality; and (5) assists the other divisions in providing review of applications for federal funds and technical assistance to members.
2. The Water Resources Division helps local governments to maximize the use of ground and surface water resources. This includes planning, management, protection, and research of potable water supplies. Division activities are in three (3) broad areas that can be summarized as (1) groundwater management and protection (Garber-Wellington Association); (2) surface water management (Association 208 Plan); and (3) floodplain administration.
3. The Community and Economic Development Department (1) works closely with the cities, counties, chambers of commerce, and economic development organizations throughout Central Oklahoma, providing education, training and expert assistance for community and economic development initiatives and funding opportunities; (2) assists local governments and institutions of higher education in preparing and submitting Economic Development Administration (EDA) grant applications, which includes letters of support; (3) provides expanded grant services to member governments; (4) promotes the My Government Online (MGO) automated suite of software applications that provides local governments the most cost-effective approach to permitting, licensing and plan review; and (5) distributes state dollars for small community development (REAP).
4. The 911 and Public Safety Division, through the Association's administrative contract with the 911 Association, (1) manages a regional 911 system that contains 22 Emergency Communication Centers (ECCs) throughout the 911 ACOG service area, enabling those agencies to deliver the highest quality Enhanced 911 service to its citizens; (2) provides

ASAP (ACOG Support & Assistance Program) Help Desk (24/7 access) support; (3) provides ECC/network disaster recovery planning; (4) offers nationally certified training for equipment, software, emergency medical dispatch (EMD), and continuing education for 911 telecommunicators and dispatchers; (5) coordinates 911 database management services, geographic boundaries, emergency services, and wireless accuracy testing; (6) informs the public through a variety of forums including safety fairs and carnivals, speakers' bureau, dispatcher recruitment, and legislative advocacy; (7) maintains a highly accurate, dynamic regional GIS system that provides MSAG/GIS reconciliation giving the ECC the ability to plot wireless and landline calls; and (8) plans for the future both financially and technically and is active in national professional organizations.

5. The Administrative Services Division provides essential management, administration, support and operational guidance services that will enable the other divisions to give maximum attention to planning and operations functions to accomplish work program objectives and work activities. The division departments are (1) Public Information; (2) Finance; (3) IT & Facilities; and (4) Human Resources (consultant).

The 911 Association was established in April of 1988 as an intergovernmental entity, created as a legal and administrative body separate and apart from its signatory parties, which owes its existence to its membership. The 911 Association is a voluntary association with membership open to all units of general-purpose government within the Association's region and adjacent areas in Central Oklahoma who have authorized implementation of 911 emergency communication service. Thirty-six (38) cities, towns and counties have joined the 911 Association by passage of an ordinance, resolution or otherwise pursuant to law of the local governing body seeking membership.

The 911 Association is organized to administer, contract and coordinate the implementation and operation of the Enhanced 911 emergency communication service authorized and contemplated by the Nine-One-One Emergency Number Act. The Act provides that any governing body of a public agency may contract "with any association or corporation for the administration of nine-one-one emergency communication service as provided by law."

The 911 Association is authorized to accomplish, on behalf of its members, the maximum utilization of resources available for the emergency communication system, to the end that the greatest economies of scale and efficiency of operation will result in the best system for all members, with the least cost to taxpayers.

The 911 Association is directed to ensure that the integrity and separate control of the local public safety communication systems of the respective members is maintained, while an effective area wide emergency 911 communication service is provided.

The Association's 911 staff work includes administration of the finances of the system; management of wireline telephone company contracts, updates to the 911 database; training of instructors and call-takers (telecommunicators); new technology research; public education materials to assist cities to promote the proper utilization of the system; and ongoing maintenance of 911 system equipment, software, and management information systems.

The Association currently has forty-one (41) budgeted staff positions, including the employees who work under the Association's administrative contract with the 911 Association.

The Association is organized into five (5) major service areas. The accounting and financial reporting functions of the Association are centralized.

More detailed information on the Association can be found on its website at <http://www.acogok.org> and information on its finances and budget can be found here <http://www.acogok.org/about/funding-and-audits/>.

## FUND STRUCTURE

The Association maintains the following five (5) individual governmental funds:

- General fund
- Transportation fund
- Community & Economic Development fund
- 911 and Public Safety fund
- Water Resources fund

All the above funds are considered major funds. The 911 Association only has one special revenue fund.

## BUDGETARY BASIS OF ACCOUNTING

The Association and the 911 Association both prepare their annual budgets on an available resource basis, but they are converted to a basis consistent with generally accepted accounting principles for financial statement purposes. Since neither the Association nor the 911 Association possesses the power of legislation, they do not have legally adopted budgets.

## FEDERAL AND STATE AWARD

During the fiscal year to be audited, the Association received the following:

	<u>AL NUMBER</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>	
Direct Program	
Economic Development Support for Planning Organizations	11.302
Economic Adjustment Assistance	11.307
<b>U.S. DEPARTMENT OF ENERGY</b>	
Direct Program	
Conservation Research and Development	81.086
Passed-through Oklahoma Department of Commerce	
State Energy Program	81.041
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>	
Passed-through Oklahoma Office of the Secretary of Environment	
Water Quality Management Planning	66.454
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>	
Highway Planning and Construction Cluster	
Passed-through Oklahoma Department of Transportation	
Highway Planning and Construction	20.205
Passed-through Oklahoma Department of Transportation	
Metropolitan Transportation Planning and State and Non-	
Metropolitan Planning and Research	20.505
Passed-through Oklahoma Department of Highway Safety Office	
State and Community Highway Safety	20.600
<b>STATE</b>	
<b>OKLAHOMA DEPARTMENT OF COMMERCE</b>	
State Appropriated Funds for Substate Planning Districts	
Appropriated Funds - Rural Economic Action Plan (REAP)	
Appropriated Funds - Rural Fire Defense Program	

The [Association](#) has one (1) Major Federal Awards Program, which has *Assistance Listing* (AL) number 20.205. The Association's largest direct Federal Award has CFDA number 11.302.

## PENSION PLANS

The Association participates in a single-employer defined contribution pension plan.

## COMPONENT UNITS

The Association and 911 Association are defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, component units are not included in the financial statements of either the Association or the 911 Association.

## JOINT VENTURES

The Association and the 911 Association do not participate in joint ventures with other governments.

## MAGNITUDE OF FINANCE OPERATIONS

The Finance Department is headed by Deborah C. Cook, CPA, Director of Finance and consists of three (3) additional full-time employees, Accountant II/Procurement Administrator, Payroll Accountant, and Accounting Administrative Assistant.

## COMPUTER SYSTEMS

The Association began using Sage MIP Fund Accounting software in July 2007. This software is now known as Abila MIP Fund Accounting. There is a Classic version that is the same as the version onsite. The version of MIP Fund Accounting (Classic) currently being used is 23.1.0.0. There is also a new modern interface version known as MIP Cloud. The version of MIP Cloud currently being used is 23.1.0.0. The accounting software is now hosted in the private Abila cloud.

### ABILA MIP FUND ACCOUNTING MODULES

- General Ledger
- Payroll with Direct Deposit (not using now) Accounts Payable
- Budget Management Bank Reconciliation Data Import
- Forms Designer GASB Reporting

### OTHER

- Payroll processing was outsourced to Paycom – information imported into Abila MIP Fund Accounting using Microsoft Excel
- Sage Fixed Assets – Depreciation – one seat only

## AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Interested proposers who wish to receive electronic copies of prior years' audit reports and management letters that are not currently available on the Association's website should contact Debbie Cook, CPA, Finance Director at (405) email [dcook@acogok.org](mailto:dcook@acogok.org).

## **ANTICIPATED SCHEDULE OF EVENTS – ESTIMATED TARGET DATES**

### **PROPOSAL CALENDAR**

The following is a list of key dates up to and including the date proposals are due to be submitted:

- Request for proposal issued June 5, 2023
- Due date for proposals July 10, 2023

### **NOTIFICATION AND CONTRACT DATES SELECTED**

- Firm notified August 31, 2023
- Contract date September 6, 2023

### **DATE AUDIT MAY COMMENCE**

It is anticipated that the Association will have all records ready for audit and all management personnel available to meet with the firm's personnel by December 1, 2023.

### **SCHEDULE FOR THE 2023 FISCAL YEAR AUDIT**

A similar time schedule will be developed for audits of future fiscal years if the Association and 911 Association exercise their options for additional audits.

Each of the following should be completed by the auditor no later than the dates indicated unless a change in timing is requested by and/or agreed to in advance by the Association.

#### **DETAILED AUDIT PLAN**

The auditor shall provide the Association by September 14, 2023, both a detailed audit plan and a list of all schedules to be prepared by Association staff for both the Association and 911 Association.

#### **FIELDWORK**

The auditor shall complete all fieldwork by February 29, 2024.

#### **DRAFT REPORTS**

The auditor shall have drafts of the audit report(s) and recommendations to management available for review by the Association's management by March 15, 2024.

### **DATE FINAL REPORT IS DUE**

The auditor shall prepare a complete draft report including financial statements, notes, all required supplementary schedules and all auditor issued reports by March 15, 2024.

The Association will complete its review of the draft report as expeditiously as possible. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, PDF versions of both complete reporting packages shall be delivered to the Association by March 28, 2024.



The auditors will present the audited financial statements along with the auditors' reports to the Association's and the 911 Association's Boards of Directors at their next meeting.

## **ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

### **FINANCE DEPARTMENT AND CLERICAL ASSISTANCE**

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Association using forms/formats provided by the auditor. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

### **ELECTRONIC DATA PROCESSING (EDP) ASSISTANCE**

The following EDP personnel will be available to assist the auditor in performing the engagement:

#### **POSITION**

- Information Technology & Facilities Director
- Information Technology Operations Specialist I

EDP personnel will also be available to provide systems documentation and explanations. The auditor will not be provided computer time or the use of the Association's computer hardware and software but will have access to the Association's wi-fi.

### **STATEMENTS AND SCHEDULES TO BE PREPARED BY THE STAFF OF THE ASSOCIATION**

It is anticipated that the staff of the Association will prepare the following statements and schedules for the auditor by December 1, 2023:

#### **ASSOCIATION**

- Trial Balance
- Internal Financial Statements
- Schedules of Cash & Investment Accounts Schedule of Accounts Receivable Schedule of Prepaid Items
- Schedule of Fixed Assets & Depreciation
- Schedule of Accounts Payable & Contractual Obligations Schedule of Unearned & Deferred Revenue
- Schedule of Accrued Annual Leave Schedule of Payroll Tax Accruals Reconciliation of Sec 125 Accounts Balances Schedule of Liabilities
- Schedule of Interfund/Fund Balances Schedule of In-kind Revenue

- Schedule of Interest Income
- Schedule of REAP Balances
- Reconciliation of 941 Forms to the General Ledger Schedule of Employee Fringe Benefits
- Schedule of Indirect Costs
- Schedule of Contract Income & Accounts Receivable from the 911 Association
- Schedule of Insurance
- Summary of Pension Plan Information Schedule of Copier Expenditure Allocation Schedule of Federal Awards
- Schedule of Direct Oklahoma Financial Assistance

## **911 ASSOCIATION**

- Trial Balance
- Internal Financial Statements
- Schedules of Cash & Investment Accounts Schedule of Accounts Receivable Schedule of Prepaid Items
- Schedule of Fixed Assets & Depreciation Schedule of Accounts Payable
- Schedule of Accounts Payable to 911 Member Entities Analysis of Fund Balances
- Summary of Interest Earned Summary of Contract/Other Revenue
- Summary of Payments Made to Telephone Companies Summary of Maintenance & Repairs
- Schedule of MSAG/Education/Training Expenditures & A/P to the
- Association
- Schedule of Insurance
- Schedule of Payments to 911 Member Entities

## **WORK AREA**

The Association will provide the auditor with reasonable workspace, desks, and chairs as well as access to a break room with coffee, microwave, refrigerator and vending machines. The auditor will also be provided with access to photocopying/scanning facilities and the office Wi-Fi.

## **REPORT PREPARATION**

The auditor is responsible for preparation of the complete reporting packages in PDF format only.

# PROPOSAL REQUIREMENTS

## GENERAL REQUIREMENTS

### INQUIRIES

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Deborah C. Cook, CPA Director of Finance  
Association of Central Oklahoma Governments 4205 North Lincoln Boulevard  
Oklahoma City, OK 73105  
[dcook@acogok.org](mailto:dcook@acogok.org)

*CONTACT WITH PERSONNEL OF THE ASSOCIATION OTHER THAN DEBORAH C. COOK, DIRECTOR OF FINANCE, REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.*

### SUBMISSION OF PROPOSALS

The following material is required to be received by 5:00 p.m. on July 10, 2023, for a proposing firm to be considered:

A master copy (so marked) of a Technical Proposal and three (3) copies to include the following:

- 1. Title Page**

Title page showing the request for proposals subject; the firm's name; the name, address, email address and telephone number of the contact person; and the date of the proposal.

- 2. Table Of Contents**

- 3. Transmittal Letter**

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time frame, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for (PERIOD).

- 4. Detailed Proposal**

The detailed proposal should follow the order set forth in Section VI B of this request for proposals.

- 5. Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposal (Appendix B and Appendix C)**

The proposer shall submit an original and three (3) copies of a dollar cost bid in a separate sealed envelope marked as follows:

**ATTENTION: DO NOT OPEN ENVELOPE  
BEFORE JULY 10, 2023, 5:00 PM**

**SEALED DOLLAR COST BID PROPOSAL**

**FOR**

**THE ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS  
AND THE 911 ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS**

**FOR**

**PROFESSIONAL AUDITING SERVICES [APPLICABLE DATES]**

Proposers should send the completed proposal consisting of the three separate envelopes to the following address:

**Deborah C. Cook, CPA Director of Finance  
Association of Central Oklahoma Governments  
4205 North Lincoln Boulevard  
Oklahoma City, OK 73105**

## **TECHNICAL PROPOSAL**

### **GENERAL REQUIREMENTS**

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Association and the 911 Association in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

### **THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

## **INDEPENDENCE**

The firm should provide an affirmative statement that is independent of the Association and the 911 Association as defined by generally accepted auditing standards/the U.S. Government Accountability Office's *Government Auditing Standards*.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Association or the 911 Association, if any for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the Association written notice of any professional relationships entered into during the period of this agreement.

## **LICENSE TO PRACTICE IN OKLAHOMA**

An affirmative statement should be included that (1) the firm and all assigned key professional staff are properly licensed to practice in Oklahoma and (2) the firm is registered with the Oklahoma Accountancy Board to perform audits of government entities per Title 74, Oklahoma Statutes, Section 212A.B.

## **FIRM QUALIFICATIONS AND EXPERIENCE**

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific **government** engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

## **PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE**

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Oklahoma. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience, skills

and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which staff to be assigned to the audit reflects the Association's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Association. However, in either case, the Association retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Association, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided replacements have substantially the same or better qualifications or experience.

#### **PRIOR ENGAGEMENTS WITH THE ASSOCIATION AND 911 ASSOCIATION**

List separately all engagements within the last five years, ranking based on total staff hours, for the Association and 911 Association by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

#### **SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES**

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are like the engagement described in this request for proposal. These engagements should be ranked based on total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

#### **SPECIFIC AUDIT APPROACH**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information such as the Association's and the 911 Association's budget and related materials (Appendix F Summary Budget Information is attached), organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement

***NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL***

- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the Association's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

#### **IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS**

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Association.

#### **REPORT FORMAT**

The proposal should include sample formats for required reports.

#### ***NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL***

#### **SEALED DOLLAR COST BID**

##### **TOTAL ALL-INCLUSIVE MAXIMUM PRICE**

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Association and the 911 Association will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Association
- c. Total All-Inclusive Maximum Price for the [YEAR] engagement

##### **RATES BY PARTNER, SPECIALIST, SUPERVISORY AND STAFF LEVEL TIMES HOURS ANTICIPATED FOR EACH**

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix E) that supports the total all-inclusive maximum price.

## **OUT-OF-POCKET EXPENSES INCLUDED IN THE TOTAL ALL-INCLUSIVE MAXIMUM PRICE AND REIMBURSEMENT RATES**

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the Association for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar cost bid in the format provided in the attachment (Appendix E). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar cost bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing Association rates for its employees.

## **RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

If it should become necessary for the Association to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work because of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Association and the firm. Any such additional work agreed to between the Association and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

## **MANNER OF PAYMENT**

Progress payments will be made based on hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld pending delivery of the firm's final reports. Payments will be made in accordance with the regular schedule of claims being approved and paid as scheduled by the Board of Directors.

## **EVALUATION PROCEDURES**

### **ASSOCIATION EVALUATION COMMITTEE**

Proposals submitted will be evaluated by a committee composed of members of the Association's management and staff. This committee will recommend its selection to the Association's Board of Directors for its approval.

### **REVIEW OF PROPOSALS**

The Association's evaluation committee will use a point formula during the review process to score proposals and will first score each technical proposal by each of the criteria described in Section VII C below. Firms with an unacceptably low technical score will be eliminated from further consideration.

After the technical score for each firm has been established, the sealed dollar cost bid will be opened, and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.



The Association reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

## EVALUATION CRITERIA

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria that will be considered during the evaluation process.

### MANDATORY ELEMENTS

- a. The audit firm is independent and licensed to practice in Oklahoma. The audit firm is registered with the Oklahoma Accountancy Board to perform audits of government entities per Title 74, Oklahoma Statutes, Section 212A.B.
- b. The firm has no conflict of interest about any other work performed by the firm for the Association or the 911 Association.
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.

***THE FIRM SUBMITS A COPY OF ITS LAST EXTERNAL QUALITY CONTROL REVIEW REPORT, AND THE FIRM HAS A RECORD OF QUALITY AUDIT WORK.***

### TECHNICAL QUALITY: (MAXIMUM POINTS - 70)

- a. Expertise and Experience (Maximum Points – 40)
  - 1. The firm's experience and performance on comparable government audit engagements under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*
  - 2. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
- b. Audit Approach (Maximum Points – 30)
  - 1. Adequacy of proposed staffing plan for various segments of the engagement
  - 2. Adequacy of sampling techniques
  - 3. Adequacy of analytical procedures
- c. Price: (Maximum Points - 30)

***COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM***

## ORAL PRESENTATIONS

During the evaluation process, the Association's evaluation committee may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Association may have on a firm's proposal. Not all

firms may be asked to make such oral presentations.

## **FINAL SELECTION**

The Association's Board of Directors will select a firm based upon the recommendation of the Association's evaluation committee.

It is anticipated that a firm will be selected by August 31, 2023. Following notification of the firm selected, it is expected a contract will be executed between both parties by September 6, 2023.

## **RIGHT TO REJECT PROPOSALS**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Association and the firm selected.

The Association reserves the right without prejudice to reject any or all proposals.

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# APPENDICES

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## APPENDIX A

### LIST OF KEY PERSONNEL

NAME	TITLE
Mark W. Sweeney, AICP	Executive Director
John M. Sharp	Deputy Director
Brent Hawkinson	Division Director, 911 & Public Safety
Jennifer Sebesta	Division Manager, Transportation Planning Services
John M. Harrington	Division Director, Water Resources
Christopher Bluth	Department Manager, Community & Economic Development
Deborah C. Cook, CPA	Finance Director
Julie Smedlund	IT and Facilities Director
Deborah A. Wilczek	Accountant II/Procurement Administrator

## APPENDIX B

### PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section II, Nature of Services Required.

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Signature of Official

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Date

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Name (typed)

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Title

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Firm

## APPENDIX C

### PROPOSER WARRANTIES

Proposer warrants that it is willing and able to comply with State of Oklahoma laws with respect to foreign (non-state of Oklahoma) corporations.

Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Association of Central Oklahoma Governments or the 911 Association of Central Oklahoma Governments.

Proposer warrants that all information provided about this proposal is true and accurate.

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Signature of Official

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Date

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Name (typed)

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Title

---

Firm

## APPENDIX D

### INSURANCE

Before commencing work on this contract, the Firm must provide certificates of insurance to the Association to show that the following minimum coverages are in effect. It is the responsibility of the Firm to maintain current certificates of insurance on file with the Association through the term of the contract. No warranty is made that the coverages and limits listed herein are adequate to cover and protect the interests of the Firm for the Firm's operations. These are solely minimums that have been established to protect the interests of the Association.

#### WORKERS COMPENSATION

The Firm shall carry workers' compensation insurance in accordance with the laws of the State of Oklahoma.

#### COMMERCIAL GENERAL LIABILITY

The Firm shall carry commercial general liability insurance having all major divisions of coverage including, but not limited to Premises – Operations, Products and Completed Operations, Personal Injury Liability and Commercial Liability. The policy shall be on an occurrence form and limits shall not be less than:

- \$1,000,000 Each Occurrence
- \$2,000,000 General Aggregate
- \$1,000,000 Products/Completed Operations Aggregate
- \$1,000,000 Bodily Injury and Property Damage Occurrence
- \$1,000,000 Personal and Advertising Injury Limit

#### AUTOMOTIVE LIABILITY

The Firm shall carry automotive liability insurance covering all motor vehicles, including hired and non-owned coverage, used in connection with the Contract. Limits of coverage shall not be less than \$1,000,000 combined single limit.

#### NOTICE OF CANCELLATION OR CHANGE

There shall be no cancellation, change, potential exhaustion of aggregate limits or non-renewal of insurance coverage(s) without thirty (30) days prior written notice to the Association.

---

Signature of Official

---

Date

---

Name (typed)

---

Title

---

Firm

## APPENDIX E

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE [YEAR] FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATES	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (Specify)				
<b>SUBTOTAL</b>				
Total for services described in Nature of Services Required: Reports to be Issued on page 9 (Detail on subsequent pages)				
Out-of-Pocket Expenses				
Meals and Lodging				
Transportation				
Other (Specify)				
Total All-Inclusive Maximum Price for [YEAR] Audit				

Note: The rate quoted should **not** be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.



# APPENDIX F

## PAGES 36 – 38

### ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS: FY 2023 BUDGET

ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS

#### FY 2023 ACOG BUDGET

REVENUES:	TOTAL (\$)	INDIRECT (\$)	LOCAL (\$)	TPS (\$)	CED (\$)	WATER RESOURCES (\$)	E9-11 & PUBLIC SAFETY (\$)
FEDERAL	\$6,124,132	-	-	\$5,946,175	\$151,957	\$26,000	-
STATE							
- REAP PROJECTS AND ADMINISTRATION	2,709,626	-	-	-	2,709,626	-	-
- OTHER STATE FUNDS	86,364	-	-	-	13,637	-	72,727
IN-KIND MATCH REVENUE	1,329,836	-	-	1,329,836	-	-	-
MEMBERSHIP DUES:							
- BASIC	397,266	-	79,604	-	317,662	-	-
- TRANSPORTATION	132,448	-	-	132,448	-	-	-
- WATER RESOURCES	196,775	-	-	-	-	196,775	-
9-1-1 ADMINISTRATIVE CONTRACT	1,787,747	-	-	-	-	-	1,787,747
OTHER/FEE INCOME	76,778	-	16,286	-	4,100	-	56,392
STAKEHOLDERS DUES	14,000	-	-	14,000	-	-	-
TRANSFERS:							
- BETWEEN FUNDS	-	-	-	-	-	-	-
- RESTRICTED/UNRESTRICTED FUND BALANCES	234,049	-	71,569	41,050	121,430	-	-
<b>TOTAL REVENUES</b>	<b>\$13,089,021</b>	<b>-</b>	<b>\$167,459</b>	<b>\$7,463,509</b>	<b>\$3,318,412</b>	<b>\$222,775</b>	<b>\$1,916,866</b>

## ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS: FY 2023 BUDGET

EXPENDITURES:	TOTAL (\$)	INDIRECT (\$)	LOCAL (\$)	TPS (\$)	CED (\$)	WATER RESOURCES (\$)	E9-1-1 & PUBLIC SAFETY (\$)
SALARIES - DIRECT	\$2,278,508	\$564,744	\$29,693	\$584,128	\$270,747	\$86,865	\$742,331
EMPLOYEE BENEFITS 41.07%	935,735	231,929	12,194	239,889	111,190	35,674	304,859
TOTAL DIRECT SALARIES & EMPLOYEE BENEFITS	3,214,243	796,673	41,887	824,017	381,937	122,539	1,047,190
TRAVEL							
- MILEAGE	18,704	8,967	113	4,295	2,777	705	1,847
- TRAVEL	73,475	4,100	13,956	24,000	7,025	2,432	21,962
ADVERTISING, PUBLIC EDUCATION & PUBLIC NOTICES	24,050	-	-	6,500	7,050	-	10,500
DEVELOPMENT, TRAINING & RECRUITMENT	\$61,869	\$19,965	\$1,400	\$13,345	\$5,945	\$2,400	\$18,814
EQUIPMENT RENTAL	2,988	2,988	-	-	-	-	-
INSURANCE	26,861	20,296	-	4,100	-	-	2,465
MAINTENANCE, REPAIRS & COMPUTER HARDWARE UPGRADES	142,809	101,132	330	29,500	-	4,940	6,907
OFFICE RENTAL & CLEANING	243,234	243,234	-	-	-	-	-
POSTAGE & FREIGHT	1,385	349	-	295	210	25	506
PRINTING & COPIER	17,633	11,590	-	4,550	838	-	655
PROFESSIONAL DUES	26,115	6,999	12,248	2,376	1,579	280	2,633
PUBLICATIONS & SUBSCRIPTIONS	7,187	965	252	500	1,470	-	4,000
SUPPLIES, SOFTWARE, AERIAL MAPS & STORAGE RENTAL	182,126	66,519	14,325	48,296	1,179	768	51,039
TELEPHONE & INTERNET	145,664	41,276	127	35,540	28,169	7,840	32,712
REAP PROJECTS, 9-1-1 INSTITUTE & PROGRAMMED PROJECTS	7,358,575	28,000	18,775	4,678,401	2,592,409	-	40,990
AUDIT & ACCOUNTING	48,513	35,633	-	-	-	-	12,880
LEGAL	55,090	21,200	7,200	14,000	-	1,890	10,800
CONSULTING, CONTRACTUAL, TEMPORARY LABOR & IN-KIND SERVICES	1,360,559	20,600	28,000	1,261,559	50,400	-	-
EQUIPMENT, FURNITURE & LEASEHOLD IMPROVEMENTS	58,550	58,550	-	-	-	-	-
DEBT SERVICE	2,807	-	2,807	-	-	-	-
DEPRECIATION	13,802	13,802	-	-	-	-	-
TOTAL DIRECT EXPENDITURES	13,086,239	1,502,838	141,420	6,951,274	3,080,988	143,819	1,265,900
INDIRECT COSTS ALLOCATION 62.16%	-	(1,502,838)	26,039	512,235	237,424	76,174	650,966
TOTAL EXPENDITURES	\$13,086,239	-	\$167,459	\$7,463,509	\$3,318,412	\$219,993	\$1,916,866

**911 ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS  
FY 2023 BUDGET**

9-1-1 ASSOCIATION OF CENTRAL OKLAHOMA GOVERNMENTS

**FY 2023 9-1-1 ACOG BUDGET**

REVENUES:	TOTAL
9-1-1 FEES FOR TELEPHONE SERVICE COLLECTED BY OKLAHOMA TAX COMMISSION	\$5,394,138
9-1-1 FEES FOR WIRELINE TELEPHONE SERVICE	262,386
CONTRACTS	222,852
INTEREST INCOME	6,575
ASSIGNED FUND BALANCE	528,447
<b>TOTAL REVENUES</b>	<b>\$6,414,398</b>

EXPENDITURES:	TOTAL
ACOG ADMINISTRATION	\$1,787,747
CAPITAL OUTLAY	956,642
TELEPHONE COMPANIES OPERATING & MAINTENANCE CHARGES	824,831
CONSULTANTS	798,017
MAINTENANCE, REPAIRS AND WARRANTY	425,686
LEGAL	60,000
PROFESSIONAL SERVICES AGREEMENT	56,560
INSURANCE	29,393
SUPPLIES	23,620
SPACE FOR 9-1-1 EQUIPMENT (RENT)	21,142
VEHICLE OPERATIONS	2,900
OTC FEE REVENUE RETURN TO ECCs	1,427,860
<b>TOTAL EXPENDITURES</b>	<b>\$6,414,398</b>