

S & B CPA's & Associates, PLLC
302 North Independence, Suite 103
Enid, Oklahoma 73701
580-234-5468

Terri Hays
Mid-America Technology Center

We would like to introduce ourselves, we are S & B CPA's & Associates, PLLC, Bill Buss, CPA and Jay States, CPA. We have worked with Chas W Carroll, PA, Patrick W Carroll, CPA, for the past 11 years.

In December of 2022, we began a conversation with Jerry Putnam, CPA about servicing his clients for the 2022-23 audit year. Before we completed our negotiations Jerry passed. We realize that left Jerry's clients for the 2021-22 and 2022-23 audit year with uncertainty for the future. Chas W Carroll, PA is helping Amy Ziemba finish out the audit year and our plans are to retain Amy as an employee with S & B CPA's & Associates, PLLC in the future.

Amy has emailed a copy of the audit contract for the 2022-23 audit to the District. Our projected fees for the 2022-23 audit are as follows;

Estimate of Needs	\$ 5,000.00
Audit	\$ 9,500.00
Uniform Guidance (if required)	\$ 4,000.00
Total Fees	\$18,500.00

Also, Mary Johnson, CPA will need to be contacted to prepare the financial statements for the audit. Preparing the financial statement would impair our independence and the auditor cannot give an unbiased opinion if they audit there own work.

Chas W Carroll, PA, Patrick W Carroll, CPA, is discontinuing audit services for 2022-23 and our firm will be providing services for those clients for the 2022-23 audit year. If you have any questions please call Jay States, CPA, Bill Buss, CPA or Amy Ziemba.

Sincerely,



Jay States, CPA

Mr. Brent Haken
State Director
Oklahoma Department of Career and Technology Education
1500 W 7th Avenue, Stillwater, OK 74074

CONTRACT FOR AUDIT OF TECHNOLOGY CENTERS
2022-23 SCHOOL YEAR

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Career and Technology Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the technology center district specified below. The audit period shall cover the 2022-23 fiscal year beginning July 1, 2022, and ending June 30, 2023.

This audit contract was approved by the Board and entered in the minutes of its meeting on the _____ day of _____, 20____.

ATTEST:

CLERK

PRESIDENT

Mid-America Technology Center
DISTRICT

McClain
COUNTY

47/#V-8
COUNTY/DISTRICT NO.

APPROVED THIS _____ DAY OF _____ 2023.

S & B CPA's & Associates, PLLC
AUDITING FIRM



SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

- (1)** Copy for the school file
- (1)** Copy for the contracting auditing firm
- (1)** Copy to be submitted to the Department of Career and Technology Education

SEND DEPARTMENT OF CAREER AND TECHNOLOGY EDUCATION COPY TO:

Lisa Batchelder, Chief Financial Officer
Department of Career and Technology Education
1500 W. 7th Avenue
Stillwater, OK 74074

MUST BE FILED NO LATER THAN JUNE 30, 2023
Contracts which do not contain all of the above provisions **will not** be accepted.