

Authority Request No. 268

REQUEST FOR LEGAL SERVICES

This form is used to provide legal opinions and contract approval by the District Attorney's Office. Only that advice that is related to a pending or potential claim against the County or its officers and employees is protected by the attorney-client privilege. Opinions that are privileged should not be disclosed to anyone or the privilege may be waived.

All legal opinions and approvals rendered are based only on the documentation and information stated below or attached to this form and, thus, it is important that all relevant facts and information be provided at the time of review. Please advise the District Attorney's Office of new or additional information, as it may cause the opinion to change. In all cases, the opinions of the District Attorney's Office are not binding on the County, its officers or employees and may be followed or disregarded in the discretion of the elected official.

Date of Request: 5/6/2027 Department: Benefits and Retirement

State the nature of the legal request: Please review the attached Letter of Engagement between Johnston & Ahlschwede, P.C. and Oklahoma County to be effective July 1, 2026, as to form and legality.

RECEIVED

MAY 06 2026

**CIVIL DIVISION
DISTRICT ATTORNEY**

Jon Wilkerson
Signature

Reply of District Attorney's Office: _____

OK

Date of Reply: 5/6/2026 Jon Wilkerson

Assistant District Attorney

JOHNSTON & AHLSCHEWEDE, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

3545 NW 58TH STREET, SUITE 325C -- OKLAHOMA CITY, OKLAHOMA 73112 -- (405) 917-7272

April 27, 2026

Board of Trustees
Employees Retirement System of Oklahoma County
Oklahoma City, Oklahoma

We are pleased to confirm our understanding of the services we are to provide for Employees Retirement System of Oklahoma County for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the defined benefit plan of the Employees Retirement System of Oklahoma County for the year ended June 30, 2026, which comprise the statement of plan net position and the related statement of changes in plan net position for the year then ended, and the disclosures (collectively, the "financial statements").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that include our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAS). 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 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 statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, 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 account estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent 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 statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws and governmental regulations that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of 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 may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. 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 obtain an understanding of the Plan and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, 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 opinion. 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

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 Plan'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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from the Plan's attorneys as part of the engagement.

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

Other Services

We will also prepare the financial statements of Employees Retirement System of Oklahoma County, in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities, for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, 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 statements, such as records, documentation, identification of all related parties and all relate-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and

(3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements 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 statements taken 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 Plan 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 statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations.

You are responsible for the preparation of any required supplemental information in conformity with U.S. generally accepted accounting principles. You agree to include in our report on the supplemental information in any document that contains and indicates that we have reported on supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of any supplementary information in accordance with generally accepted accounting principles; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the generally accepted accounting principles (3) that 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.

Reporting

We will issue a written report upon completion of our audit of Employees Retirement System of Oklahoma County's financial statements. Our report will be addressed to the Board of Trustees of Employees Retirement System of Oklahoma 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 opinion, 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 opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or unable to form or have not formed an opinion, we may decline to express an opinion or to withdraw from this engagement.

Engagement, Administration, Fees, and Other

We understand that your employees would prepare all cash or other confirmations we request and would locate any documents selected by us for testing.

We expect to begin our audit at a mutually agreed upon date that we anticipate to be July 1, 2026, and issue our report no later than August 31, 2026. Linda Ahlschwede-McCauley is the engagement partner and responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be \$6,000.

Termination

In the event our professional services are withdrawn or terminated for any reason, we agree to cooperate in all ways reasonably requested by Oklahoma County in the transfer of pending matters to a successor, to include, but not limited to, permitting any successor to review and copy our working papers. Should our services be withdrawn or terminated, we will be entitled to compensation for services rendered based on the percentage of work completed but under no circumstance will our compensation exceed the stated fee of \$6,000.00.

Condition of Payment

We acknowledge that the Oklahoma Board of County Commissioner's ("BOCC") cannot, by law, pay us any amount in excess of the amount encumbered by the board. Further, if we perform work or advance expenses that cause the encumbered amount to be exceeded, such excess cannot and will not be paid by the board but will remain our responsibility and liability.

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

Sincerely,



Johnston & Ahlschwede, P.C.

This letter correctly sets forth the understanding of EMPLOYEES RETIREMENT SYSTEM OF OKLAHOMA COUNTY

Johnston & Ahlschwede Renewal Agreement FY 26 27

Approved this _____ day of _____, 2026

BOARD OF COUNTY COMMISSIONERS of Oklahoma County

ATTEST:

Chairman

Member

Secretary to the Board

Member

Approved on May 26, 2026.

By Oklahoma County Retirement Board

Bruce Maughan
Chairman

Forest "Butch" Foreman
Vice-Chair

ATTEST:


Marissa Ineart
Oklahoma County Clerk



Rodriguez, Albert

To Wilkerson, Jon; **County Clerk - Finance**



 You replied to this message on 5/14/2026 1:20 PM.

Jon,

Check #1494 Johnston & Ahlswede, P.C. for \$6,000

Check #1495 Creative Planning Institutional Consulting \$12,400

Let me know when these have been approved and I will print out the checks.

Thank you,



Albert Rodriguez
Finance Department
Office of Maressa Treat, Oklahoma County Clerk
Cell: (405) 713-7151