

#440

REQUEST FOR DISTRICT ATTORNEY LEGAL SERVICES

THIS FORM IS TO BE USED TO REQUEST ADVICE AND/OR REPRESENTATION FROM THE DISTRICT ATTORNEY'S OFFICE REGARDING THE COUNTY OF OKLAHOMA, COUNTY OFFICIALS AND EMPLOYEES AS REQUIRED BY SECTIONS 215.4, 215.5, 215.25 AND 215.26 OF TITLE 19 OF THE OKLAHOMA STATUTES.

IF ADVICE IS SOUGHT, THE REQUEST MUST BE SIGNED BY AN ELECTED COUNTY OFFICER. THIS FORM MUST BE FILLED OUT AND SUBMITTED TO THE CIVIL DIVISION OF THE OKLAHOMA COUNTY DISTRICT ATTORNEY'S OFFICE IN A TIMELY MANNER. ALL RESPONSES TO REQUESTS FOR ADVICE WILL BE IN WRITING.

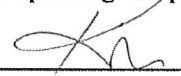
IF THE REQUEST IS FOR LEGAL REPRESENTATION UNDER 19 O. S. SECTION 215.25, THE REQUEST MUST BE SUBMITTED IN WRITING EARLY ENOUGH TO PERMIT THE DISTRICT ATTORNEY'S OFFICE ADEQUATE TIME TO COMPLETE A THOROUGH "GOOD-FAITH-AND-COURSE-OF-EMPLOYMENT" INVESTIGATION AS CONTEMPLATED BY 19 O.S. SECTION 215.26.

DATE OF REQUEST: 6-16-25  
COUNTY DEPARTMENT MAKING REQUEST: Facilities Management

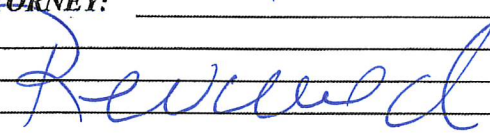
**STATE WITH SPECIFICITY, WHAT THE REQUEST IS AND WHY THE ASSISTANCE OF THE DISTRICT ATTORNEY'S OFFICE IS NEEDED:**

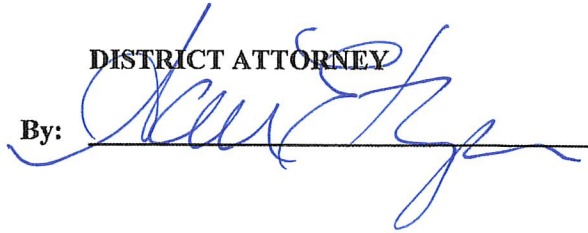
Please review agreement between Steve Landreth, CPA, P.L.L.C and Oklahoma County PBA for compiling financial statements of the Oklahoma County Public Building Authority for FY 25-26 pending encumbrance of funds.

**ATTACH ADDITIONAL DOCUMENTS AS APPROPRIATE.** (NOTE: Advice, reviews and approvals as to "form and legality" are based on the documentation and information provided to the District Attorney's Office. Please provide all relevant information when requesting an opinion or review from the District Attorney's Office).

  
COUNTY OFFICER

.....  
DATE RECEIVED BY DISTRICT ATTORNEY: \_\_\_\_\_

REPLY BY DISTRICT ATTORNEY: \_\_\_\_\_  


DISTRICT ATTORNEY  
By: 

RECEIVED  
JUN 16 2025  
CIVIL DIVISION  
Revised 2003  
DISTRICT ATTORNEY

OKLAHOMA COUNTY  
PUBLIC BUILDINGS AUTHORITY  
ACCOUNTING SERVICES AGREEMENT

This agreement is made on this \_\_\_\_\_ day of June, 2025, by and between the Public Building Authority of Oklahoma County, Oklahoma, designated throughout this agreement as the "PBA", and Steve Landreth, CPA, P.L.L.C., designated throughout this agreement as "Steve Landreth, CPA", and this agreement will confirm the parties understanding of the terms and objectives of this engagement for professional services and the nature and limitations of the compilation services that Steve Landreth, CPA will provide.

1. Steve Landreth, CPA will compile from information provided by the PBA the monthly financial statements as of and for the year ended June 30, 2026 and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services (SSARSs) issued by the American Institute of Certified Public Accountants (AICPA).

The compiled financial statements are prepared for PBA management purposes. The compiled financial statements will serve as the necessary and proper financial statements for the annual audit that will be conducted by another accounting firm. Steve Landreth, CPA will not audit or review such financial statements. A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the company's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled. The monthly reports of the Public Buildings Authority are presently expected to read as follows:

The Trustees are responsible for the accompanying financial statements of Public Building Authority, which comprise the balance sheets of July 31, 2017 and 2016, and the related statements of income and income by class and statements of cash flows, and the supplemental information for the one month ended March 31, 2017 and 2016. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by The Trustees. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

If management elects to omit substantially all disclosures from the financial statement, Steve Landreth, CPA will include an additional paragraph that will read as follows:

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, capital, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

2. The PBA is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as well as identifying and ensuring that the entity complies with the laws and regulations applicable to its activities. The PBA is responsible for making all financial records and related information

available to us and is responsible for management decisions and functions, and for designating a competent employee to oversee any bookkeeping services, payroll services, tax services, and other services we provide. The PBA is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The PBA is responsible for establishing and maintaining internal controls, including monitoring ongoing activities, and preventing and detecting fraud.

3. Steve Landreth CPA is responsible for conducting the engagement in accordance with SSARSs issued by the AICPA. The engagement of Steve Landreth, CPA cannot be relied upon to disclose errors, irregularities, or illegal acts, including frauds or defalcations that may exist. However, Steve Landreth, CPA will inform the appropriate level of management of any material errors that come to their attention and any fraud or illegal acts that come to their attention, unless they are clearly inconsequential. In addition, Steve Landreth, CPA has no responsibility to identify and communicate significant deficiencies or material weaknesses in the PBA's internal control as part of this engagement.

4. The fee for the described services will be \$500.00 per month. Steve Landreth, CPA will require the information to prepare the financial statements from the PBA on a monthly basis as soon as possible after the end of the month.

5. This fee is based on the current level of business activities. In the event that there is a significant change in the activities, the fee will be subject to change.

6. Any additional professional services requested by the PBA will be subject to additional fees not to exceed \$70.00 per hour with total billing of the monthly fee and any additional hourly fees not to exceed \$5000.00 during the term of this agreement.

7. This Agreement will be effective on the date executed by all of the parties and will terminate on June 30, 2026. This Agreement shall be renewable for a term of one year beginning on July 1, 2025, to June 30, 2026, and each fiscal year thereafter by the agreement of the parties. Either party may terminate this Agreement at any time upon 30 days written notice.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025.


Public Buildings Authority of  
Oklahoma County, Oklahoma

\_\_\_\_\_  
Chairman

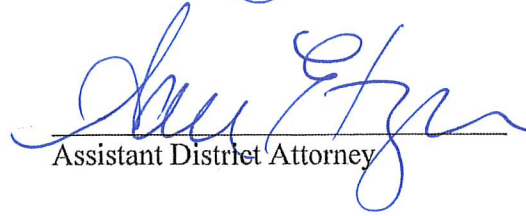
\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

Steve Landreth, CPA, P.L.L.C.

  
\_\_\_\_\_  
Steve Landreth, CPA  
209 SW 89<sup>th</sup> St., Ste. J  
Oklahoma City, OK 73139  
(405) 631-1503  
FAX 631-1504  
steve.landreth@landrethCPA.com

APPROVED as to form and legality this 17 day of June, 2025

  
Assistant District Attorney

Attest: \_\_\_\_\_  
County Clerk

REQUISITION

12600194-00 FY 2026

BILL TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

VENDOR

STEVE LANDRETH CPA PLLC  
209 SW 89TH STREET SUITE J

OKLAHOMA CITY, OK 73139

Tel# 405-631-1503

SHIP TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	FREIGHT METHOD/TERMS	DEPARTMENT/LOCATION	
06/04/25	000943			Investor's Capital Building	
LN	DESCRIPTION	QTY	UOM	UNIT PRICE	NET PRICE
001	bpo PBA CPA Fees ICB Portion	420.00	EACH	1.00000	420.00

Ship To  
OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

REQ TOTAL

420.00

\*\* END OF REPORT - Generated by Megan Determan \*\*

## REQUISITION

12600183-00 FY 2026

## BILL TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

## VENDOR

STEVE LANDRETH CPA PLLC  
209 SW 89TH STREET SUITE J

OKLAHOMA CITY, OK 73139

Tel# 405-631-1503

## SHIP TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	FREIGHT METHOD/TERMS	DEPARTMENT/LOCATION
06/04/25	000943			Lincoln Property

LN	DESCRIPTION	QTY	UOM	UNIT PRICE	NET PRICE
001	BPO PBA CPA Fees Lincoln Portion	480.00	EACH	1.00000	480.00

Ship To  
OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

REQ TOTAL

480.00

\*\* END OF REPORT - Generated by Megan Determan \*\*

## REQUISITION

12600213-00 FY 2026

## BILL TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

## VENDOR

STEVE LANDRETH CPA PLLC  
209 SW 89TH STREET SUITE J

OKLAHOMA CITY, OK 73139

Tel# 405-631-1503

## SHIP TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	FREIGHT METHOD/TERMS	DEPARTMENT/LOCATION
06/04/25	000943			Social Services Building

LN	DESCRIPTION	QTY	UOM	UNIT PRICE	NET PRICE
001	BPO PBA CPA Fees SSB Portion	300.00	EACH	1.00000	300.00

Ship To  
OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

REQ TOTAL

300.00

\*\* END OF REPORT - Generated by Megan Determan \*\*

# Oklahoma County



## REQUISITION

12600220-00 FY 2026

### BILL TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

### VENDOR

STEVE LANDRETH CPA PLLC  
209 SW 89TH STREET SUITE J

### SHIP TO

OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413

OKLAHOMA CITY, OK 73102

OKLAHOMA CITY, OK 73139

Tel# 405-631-1503

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	FREIGHT METHOD/TERMS	DEPARTMENT/LOCATION
06/04/25	000943			Krowse Center

LN	DESCRIPTION	QTY	UOM	UNIT PRICE	NET PRICE
001	BPO PBA CPA Fees Krowse Portion	420.00	EACH	1.00000	420.00

Ship To  
OK CO FACILITIES MANAGEMENT  
321 PARK AVENUE, ROOM 413  
OKLAHOMA CITY, OK 73102

REQ TOTAL 420.00

\*\* END OF REPORT - Generated by Megan Determan \*\*



## REQUISITION

12600233-00 FY 2026

## BILL TO

METRO PARKING  
321 ROBERT S. KERR

OKLAHOMA CITY, OK 73102

## VENDOR

STEVE LANDRETH CPA PLLC  
209 SW 89TH STREET SUITE J

OKLAHOMA CITY, OK 73139

Tel# 405-631-1503

## SHIP TO

METRO PARKING  
321 ROBERT S. KERR

OKLAHOMA CITY, OK 73102

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	FREIGHT METHOD/TERMS	DEPARTMENT/LOCATION
06/04/25	000943			Metro Parking Garage

LN	DESCRIPTION	QTY	UOM	UNIT PRICE	NET PRICE
001	bpo PBA CPA Fees Metro Portion	4380.00	EACH	1.00000	4,380.00

Ship To  
METRO PARKING  
321 ROBERT S. KERR

OKLAHOMA CITY, OK 73102

REQ TOTAL

4,380.00

\*\* END OF REPORT - Generated by Megan Determan \*\*