

September 1, 2021

Ms. Kristen Huntley, Interim Director of Finance
CITY OF LAWTON, OKLAHOMA
212 SW 9th Street
Lawton, Oklahoma 73501

The following documents management's acknowledgement and understanding of their responsibilities related to the audit of the basic financial statements as mentioned in our engagement letter dated September 1, 2021.

**Your
Responsibilities**

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the following:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (or other basis if indicated in the contract)
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- For identifying and ensuring compliance with the laws, regulations, contracts, and grants applicable to your activities (including your federal award programs)
- To provide us with:
 - 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, and other matters
 - Additional information that we may request for the purpose of the audit
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

**Written
Confirmations
Required**

As part of our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract and confirming:

- The availability of this information
- Certain representations made during the audits for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud 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

**Supplementary
Information**

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Other Engagement Matters and Limitations

This addendum to our original contract serves to identify the additional services you have requested, but does not modify any other rights, restrictions, or agreements contained in that contract. These services will be performed based on the terms of that original agreement, except as otherwise indicated herein.

Contract Agreement

Please sign and return this contract to indicate your acknowledgement of, and agreement with, the arrangements for our services.

BKD, LLP

BKD, LLP

Acknowledged and agreed to as it relates to the entire contract on behalf of CITY OF LAWTON, OKLAHOMA.

BY _____
Stan Booker, Mayor

DATE _____

BY _____
Kristen Huntley, Interim Director of Finance

DATE _____

ATTEST:

Traci L. Hushbeck, City Clerk

APPROVED as to form and legality this ____ day of September, 2021.

John Ratliff, City Attorney