

January 9, 2015



Mr. Joel Haaser
BKD, LLP
Two Warren Place
6120 South Yale
Suite 1400
Tulsa, Oklahoma 74136

Re: Auditing Engagement with the Tulsa County Criminal Justice Authority

Dear Mr. Haaser:

I understand you are beginning to perform the work pursuant to the engagement letter between BKD, LLP and the Tulsa County Criminal Justice Authority (TCCJA). As you may know, this engagement came about as a result of Mayor Dewey Bartlett, a Trustee of the TCCJA, wanting to validate the financial information used and the conclusions reached in the report prepared by MGT of America, Inc.

In performing your duties, it is of the utmost importance that the work be done in an unbiased and objective manner, free from any direct or perceived interference or involvement of either employees of the City of Tulsa or Tulsa County. We are ready to provide you any and all information you will need to perform your work, e.g., making available those employees whom you may need to interview, explaining the actual day to day field work involved in the collection of data, etc. However, all of the interviews, report preparation, analysis, and conclusions must be the work product solely and exclusively developed and performed by BKD employees only. It was never the intention of the TCCJA that the scope of your engagement would be performed by having a "city – county team" doing the work you are retained to do.

We have the utmost confidence in BKD and your ability to timely deliver the work product defined in the engagement letter, i.e., to validate the methodology utilized and the conclusions reached by MGT.

Yours truly,

Karen Keith, Chair
Tulsa County Criminal Justice Authority

Cc: Cathy Criswell, Linda Dorrell, Tom Gerard

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